

# **CITY OF TORRANCE**

## **1<sup>ST</sup> QUARTER BUDGET REVIEW**



**2013-14**





## Agenda

## AGENDA

### FINANCE AND GOVERNMENTAL OPERATIONS COMMITTEE

Date: Tuesday, November 19, 2013  
Time: 5:30 PM  
Place: Council Chambers  
Committee Members: Councilman Bill Sutherland, Chair  
Councilman Gene Barnett, Member  
Councilman Cliff Numark, Member  
Subject: 2013-14 First Quarter Budget Review

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|                                      |  |
|--------------------------------------|--|
| OPENING REMARKS                      | Chair, Bill Sutherland                     |
| INTRODUCTION                         | Mary K. Giordano<br>Assistant City Manager |
| 1 <sup>ST</sup> QUARTER PRESENTATION | Eric E. Tsao<br>Finance Director           |
| PROGRAM MODIFICATIONS                | Eric E. Tsao<br>Finance Director           |
| INVESTMENT STATUS                    | Dana Cortez<br>City Treasurer              |
| QUESTIONS & DISCUSSION               | Committee/Audience                         |
| SUMMARY                              | Mary K. Giordano                           |
| CLOSING REMARKS                      | Chair, Bill Sutherland                     |

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Honorable Chair and Members  
of the Finance and Governmental Operations Committee  
City Hall  
Torrance, California

Members of the Committee:

**Subject: First Quarter 2013-14 Budget Review**

**RECOMMENDATION**

The City Manager and the Finance Director recommend that the following items be approved by the Finance and Governmental Operations Committee and recommended to City Council for action:

- Accept the First Quarter 2013-14 Budget Review Report
- Accept the City Treasurer's Investment Report
- Approve staff's recommendation for the following program modifications for the City Treasurer's Office, the Fire Department, the General Services Department and the Police Department.

**EXECUTIVE SUMMARY**

The General Fund 2012-13 fiscal year ended with actual revenue exceeding expenditure outlays, resulting in a carryover for the year of \$493,282. The 2012-13 budget for sources of funds totaled \$168.8 million which included \$167.7 million in revenues plus the planned use of fund balance of \$1.13 million. Sources of funds ended the year with a negative variance of \$4 million as actual revenues fell short of budget. Although actual revenues received was less than budget, a sufficient amount of expenditure savings existed

where the use of fund balance of \$1.13 million was not necessary. The shortfall in fiscal year 2012-13 revenues was primarily due to a decline in utility users' tax revenues (revenues from electricity, natural gas consumption and cable) and interest earnings. The budgeted savings in expenditures were caused by holding vacant positions and restricting material and supply expenditures by the departments of the General Fund.

Fiscal year 2013-14 expenditures for all departments, as of September 30, 2013, are at 22.8% compared to 25.2% of the year expired. General Fund expenditures for the 1<sup>st</sup> quarter are comparable to the last two fiscal years of 24.1% and 23.0%, respectively.

**A Snapshot of Torrance**

Population: 146,860  
Area: 21 Square Miles  
1,313 Full-time Employees  
6 Fire Stations  
1 Police Station &  
1 Police Community Center  
224.5 Sworn Police Employees  
145 Sworn Fire Employees  
6 Public Libraries  
47,000 Street Trees  
550 Miles of Sidewalks  
47 Parks & Recreation Amenities

Revenue receipts for the first quarter do not necessarily provide a “clear” picture of revenue receipts for the full fiscal year. Revenues for the City are seasonal and major revenues such as property taxes are not received until December and January; sales taxes for the July-September quarter are not finalized until mid-December; receipts for business license taxes begin in January during the beginning of the annual renewal period; and several of the revenues received are for the previous fiscal year but are received during the first quarter. Actual revenues received for the 1<sup>st</sup> quarter, at September 30, 2013, amounted to a 5.1% increase over last year actual revenues collected. Revenues as a percent of budget totaled 11.7% for 1<sup>st</sup> quarter, which is slightly above the 9.6% of revenues received for 1<sup>st</sup> quarter of fiscal year 2012-13 and 10.2% for 1<sup>st</sup> quarter of fiscal year 2011-12.

The three “core” revenue sources of the General Fund (Property Tax, Sales Tax, and Utility Users’ Tax) represent about 70.0% of the General Fund overall revenue budget. As discussed earlier, property taxes for secured and unsecured property rolls are not received until December and the property taxes related to the State’s Vehicle License Swap and the “triple-flip” sales tax will not arrive until January.

Utility Users’ Tax, even though higher than last year’s actuals, continues to lag budget estimates, particularly in the area of natural gas. However, Sales Tax receipts to date are tracking slightly above budget estimates. The City receives “advance” payments based on formulas throughout the quarter and the “true-up” payment for 3rd quarter Sales Tax (July thru September sales) will not be received until mid-December.

While “core” revenues represent about 70% of General Fund revenues, business licenses, franchise fees and occupancy taxes represent an additional 13% of General Fund revenues. Occupancy Tax revenues through the 1<sup>st</sup> quarter are tracking above budget estimates and are projected to exceed budget estimates by fiscal year end. Business License Tax receipts will begin to arrive in late January and the bulk of franchise fees for the City’s utility providers will arrive in April.

Licenses, permits and construction taxes, while volatile, are tracking above budget for the 1<sup>st</sup> quarter and are expected to continue in an upward trend due to major projects that are in various phases of completion. Projects such as the new Ferrari dealership, Mazda dealership, Torrance Memorial Hospital, Wendy’s, the Del Amo Mall and others will all generate significant construction related tax revenues for the City this fiscal year.

## Economy

The current economy is expanding, albeit in a slow but steady pattern. News for retail sales are positive, as national retail sales grew approximately 3.8% year over year through September 2013.

October’s employment news was positive, as the private sector added 204,000 jobs. Nearly every sector of the private industry added jobs in October. This positive news comes in spite of a 16-day Federal government shutdown. The overall job statistics reflect 37 consecutive months of newly added jobs to the job market.

| <b>August<br/>Unemployment<br/>Rate</b> | <b>2013</b> | <b>2012</b> |
|---|-------------|-------------|
| Los Angeles County                      | 10.1%       | 10.9%       |
| Carson                                  | 10.3        | 11.4        |
| Gardena                                 | 9.6         | 10.6        |
| Glendale                                | 8.9         | 9.8         |
| Hawthorne                               | 13.3        | 14.6        |
| Inglewood                               | 12.8        | 14.1        |
| Santa Monica                            | 8.4         | 9.3         |
| Torrance                                | 5.1         | 5.6         |

The Federal government's unemployment rate for September 2013 was 7.2%. The unemployment rate for the State of California is not available for September due to the 6 week shutdown of the Federal government. The August unemployment rate for the State of California reached a level of 8.9%, down significantly from the August 2012, when rate of 10.4%. The decline in the rate is a welcome sign for the State. The unemployment rate for Torrance is 5.1%. This is well below the National, State, and County of Los Angeles averages. Neighboring cities such as Hawthorne, Inglewood, Carson, Gardena and Santa Monica are not as fortunate and have unemployment rates that are more in-line with the State's and County's rates.

The stock markets may not be able to predict economic booms or recessions, but they are a barometer of wealth accumulation and, for good or bad, the performance of the markets are directly related to the confidence in the economy. The Dow Jones Industrial Average reached its highest level in history on November 13, 2013 at a rate of 15,821. Although some fluctuations have occurred throughout this fiscal year, the Dow remained at or around the 15,000 level at the end of September 2013. The NASDAQ has continued to hover around the 3,500 to 3,900 level, reaching a high of 3,965 in November 2013.

While the news for retail sales and private sector employment continues to be encouraging, the world is monitoring the actions of Congress, looking at the next potential government shut down or refusing to raise the debt limit, which may have severe consequences to the National, State and local economy. The economy is currently growing slowly but is relatively fragile and very sensitive to outside influences such as actions from the Federal and State government. According to Market Watch, "The bottom fell out of consumers' economic expectations this month ( October), plunging a gauge of their confidence to the lowest level in half a year, as Washington partisan bickering shut down the government and worried global investors". The Consumer Confidence Index dropped from 80.2 to 71.2 in October.

As of the 1<sup>st</sup> Quarter Budget Review, revenues are higher than last year and are performing relatively well. Similar to last years' fiscal cliff concerns, staff is monitoring the actions of Congress and preparing for any government shutdown or debt ceiling debate.

#### **Program Modifications:**

- City Treasurer's Office – Addition of 0.5 Account Clerk
- Fire Department – Final phase of the fire prevention reorganization
- General Services Department – Addition of 1.0 Lead Airport Worker
- General Services/Police Departments - organization realignment of 2.0 Senior Business Manager

Again, staff is cautiously "optimistic" that the economy will continue on a slow and steady increase. Holiday sales will be monitored to determine any fiscal impact that may occur to the City. At this time, the City Manager recommends continuing with current budget policies by only filling critical positions and carefully monitoring all departments' expenditures until the Mid-year Budget Review.

Respectfully submitted,



LeRoy J. Jackson  
City Manager





**2013-14 BUDGET ANALYSIS**  
**SEPTEMBER 30, 2013**  
**GENERAL FUND REVENUE STATUS**  
(Schedule A)

The General Fund fiscal year 2013-14 budget estimate for revenues is \$177,359,016 of which \$20,676,376 or 11.7%, was received through September 30, 2013, compared to \$15,612,087 or 9.6% in the prior year. As reported last year, the financial statements below present budgeted revenues on both an annual and seasonal basis. The annual budget represents the entire amount expected to be received by year end. The seasonal budget renders an additional perspective as it informs the reader monthly the anticipated amount expected to be received each month based on prior year trends. The seasonal budget (the amount projected to be received by September 30, 2013) is \$20,695,064 of which \$20,676,376 was actually received compared to \$15,612,087 received in fiscal year 2012-13. As of September 30, 2013, actual revenues received are higher than last year's collection rate.

There are many General Fund revenues that are not realized until after December such as property and business license taxes, franchise fees, triple flip monies from the State, etc. Timing issues and other factors results in budget variances that are discussed in more detail in the revenue categories listed below.

|                         | Annual<br>Budget     | Seasonal<br>Budget<br>2013-14 | Actual<br>09/30/2013 | Actual<br>% of<br>Annual<br>Budget | Actual<br>% of<br>Seasonal<br>Budget | Actual<br>2012-13  | % of<br>Year-end<br>Actual<br>2012-13 |
|-------------------------|----------------------|-------------------------------|----------------------|------------------------------------|--------------------------------------|--------------------|---------------------------------------|
| <b>Tax Revenues:</b>    |                      |                               |                      |                                    |                                      |                    |                                       |
| Property Taxes          | \$31,010,270         | \$1,081,290                   | \$993,726            | 3.2%                               | 91.9%                                | \$1,015,269        | 3.4%                                  |
| VLF Swap & Repayment    | 11,768,780           | -                             | -                    | -                                  | -                                    | -                  | -                                     |
| Real Prop. Transfer Tax | 636,000              | 113,844                       | 171,521              | 27.0%                              | 150.7%                               | 112,202            | 18.0%                                 |
| Sales and Use Taxes     | 35,996,448           | 2,386,274                     | 2,341,783            | 6.5%                               | 98.1%                                | 2,406,961          | 7.2%                                  |
| Sales Tax Flip          | 11,220,000           | -                             | -                    | -                                  | -                                    | -                  | -                                     |
| Utility Users Tax       | 32,017,105           | 5,137,426                     | 5,408,695            | 16.9%                              | 105.3%                               | 4,959,925          | 15.7%                                 |
| Business License Tax    | 9,285,891            | 279,947                       | 218,695              | 2.4%                               | 78.1%                                | 275,444            | 3.2%                                  |
| Franchise Tax           | 5,408,000            | -                             | 4,117                | 0.1%                               | -                                    | 13,872             | 0.3%                                  |
| Occupancy Tax           | 8,962,348            | 844,488                       | 997,212              | 11.1%                              | 118.1%                               | 824,247            | 9.5%                                  |
| Other Taxes             | 826,000              | 157,488                       | 180,516              | 21.9%                              | 114.6%                               | 195,182            | 19.9%                                 |
| <b>Totals</b>           | <b>\$147,130,842</b> | <b>\$10,000,757</b>           | <b>\$10,316,265</b>  | <b>7.0%</b>                        | <b>103.2%</b>                        | <b>\$9,803,102</b> | <b>7.0%</b>                           |

**Property Tax:** As of September 30, 2013, actual property tax receipts totaled \$993,726 or 3.2% of the annual budget compared to \$1,015,269 or 3.4% last year. Actual property taxes received through September 30, 2013 is slightly lower (but within the acceptable tolerance level) than the seasonal budget projection of 91.9%. The seasonal budget is always projected at 100%. Any amount received over or below the seasonal percentage would result in a variance. Property Tax revenues are primarily received in December and April of each year. The variance at this time can be misleading as the majority of this revenue source will not be received until December and January of this fiscal year.

Also included in this section of the budget is the vehicle license fee swap revenue source, with an annual budget of \$11.8 million, and the sales tax “triple flip” revenue source, with an annual budget of \$11.2 million. The respective “triple flip” revenues are received from the County of Los Angeles in January and May of each year; therefore, no revenue budget is reported for these revenue sources on a seasonal basis at September 30, 2013. At this time, it is too early to determine if variances exist in these accounts and as such these revenue sources will be monitored.

**Sales Tax:** Sales Tax is the City's largest revenue source in the General Fund, inclusive of the sales tax “flip”. Sales Tax revenues are derived from multiple sources.

The following segment information is being provided as a tool to assist Council in understanding the source of the City's Sales Tax revenues.

| <b>Sales Tax by Economic Segment<br/>April 2013 – June 2013</b> |                   |
|---|-------------------|
| <b>Category</b>   | <b>Percentage</b> |
| Auto Sales - New  | 20.00%            |
| Department Stores   | 11.90%            |
| Restaurants   | 10.20%            |
| Miscellaneous Retail  | 8.20%             |
| Service Stations  | 6.40%             |
| Apparel Stores  | 5.80%             |
| Leasing   | 5.10%             |
| Furniture/Appliance   | 4.40%             |
| Bldg. Materials - Retail  | 3.90%             |
| Food Markets  | 3.10%             |
| Light Industry  | 3.00%             |
| All Others  | 18.00%            |
| <b>TOTAL</b>  | <b>100.00%</b>    |

The 2013-14 seasonal Sales Tax budget for the first quarter is \$2,386,274 with actual revenues received for the same period totaling \$2,341,783 compared to \$2,406,961 received last year. Approximately 98.1% of the seasonal budget has been received. As mentioned above, seasonal budget receipts should be 100%. Sales Tax revenues are highly sensitive to the California economy. Currently, the economy is experiencing a slow but upwards growth trend.

The annual budget for Sales Tax revenues is \$36.0 million of which 6.5% has been received compared to 7.2% last fiscal year. It is very early in the fiscal year and many of the retailers are addressing. A real positive sign is the retail sales results from this year's “Black Friday” sales that amounted to an estimated 12.6 % increase. Also, internet sales results from this year's “Cyber Monday” are projected to surpass last year's growth of 33.3%. This revenue source will be closely monitored as it is sensitive to the changes in the local economy.

**Utility Users' Tax:** Utility Users' Tax (UUT) is the City's second largest revenue source in the General Fund. UUT is a tax applied on consumption of utilities such as gas, electric, water, etc. Due to the volatility of the use of the various utilities, the Finance Department has included a more detailed perspective of this revenue source to better inform the readers of this report.

|                            | Annual<br>Budget     | Seasonal<br>Budget<br>2013-14 | Actual<br>09/30/2013 | Actual<br>% of<br>Annual<br>Budget | Actual<br>% of<br>Seasonal<br>Budget | Actual<br>2012-13  | % of<br>Year-end<br>Actual<br>2012-13 |
|----------------------------|----------------------|-------------------------------|----------------------|------------------------------------|--------------------------------------|--------------------|---------------------------------------|
| <b>Utility Users' Tax:</b> |                      |                               |                      |                                    |                                      |                    |                                       |
| Electricity                | \$12,553,105         | \$2,297,726                   | \$2,698,470          | 21.5%                              | 117.4%                               | \$2,316,308        | 16.8%                                 |
| Gas:                       |                      |                               |                      |                                    |                                      |                    |                                       |
| Refineries                 | 3,532,000            | 193,758                       | 298,680              | 8.5%                               | 154.2%                               | 182,868            | 6.2%                                  |
| Other                      | 2,766,000            | 326,024                       | 222,823              | 8.1%                               | 68.3%                                | 321,201            | 12.7%                                 |
| Water                      | 3,030,000            | 678,700                       | 564,704              | 18.6%                              | 83.2%                                | 504,038            | 19.0%                                 |
| Cable                      | 1,564,000            | 185,900                       | 178,357              | 11.4%                              | 95.9%                                | 184,697            | 16.9%                                 |
| Telecom/Cellular           | 8,572,000            | 1,455,318                     | 1,445,661            | 16.9%                              | 99.3%                                | 1,450,813          | 17.0%                                 |
| <b>Totals</b>              | <b>\$ 32,017,105</b> | <b>\$5,137,426</b>            | <b>\$5,408,695</b>   | <b>16.9%</b>                       | <b>105.3%</b>                        | <b>\$4,959,925</b> | <b>15.7%</b>                          |

The fiscal year 2013-14 annual budget estimate of \$32,017,105 is 8.0% less than the 2012-13 budget. At September 30, 2013, actual receipts totaled \$5,408,695 or 105.3% of the seasonal budget, compared to \$4,959,925 during the same period last year. The year over year increase totaled 9.0%. Utility Users' Tax revenue is comprised of multiple component elements such as water, electricity, gas, etc. The individual component elements are sensitive to consumer user habits, which fluctuate throughout the year and, as such, the component items vary from their respective budget levels. This year's UUT is showing improvements in most of the major categories and revenues from gas, specifically from oil refineries, remains a source which will require active monitoring. Another component area that will be monitored is revenues from cellular phones. The cell phone industry pricing structure is changing from mobile phone to data transferring and downloading.

**Business License Tax:** The September 30, 2013 seasonal budget estimate is \$279,947. Actual revenues received through September 30, 2013 totaled \$218,695 or 78.1%, compared to \$275,444 last year. It should be noted that this revenue source's annual renewals are billed in mid-December, due on January 1, and delinquent on February 1. Therefore, substantially all receipts are realized in January. The annual budget for the business license tax is \$9.3 million.

**Franchise Payments:** The majority of all franchise payments are received in the fourth quarter. The franchise annual budget is \$5.4 million. Staff will monitor closely the annual franchise revenues to be realized as it is difficult to project at this time.

**Occupancy Tax:** As of September 30, 2013, \$997,212 in actual revenues has been received or 118.1% of the seasonal budget compared to \$824,247 last year. Revenues received to date are better than last year and it is anticipated that this revenue source will reach budget projections.

|                              | Annual Budget | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13 | % of Year-end Actual 2012-13 |
|------------------------------|---------------|-------------------------|-------------------|---------------------------|-----------------------------|----------------|------------------------------|
| <b>Licenses and Permits:</b> | \$2,054,058   | \$480,042               | \$535,532         | 26.1%                     | 111.6%                      | \$482,386      | 22.1%                        |

The fiscal year 2013-14 annual budget estimate of \$2,054,058 represents a 1.9% increase from last year's budget. As of September 30, 2013, \$535,532 has been received compared to \$482,386 last year. At this time, license and permit revenues are expected to within budget.

|                                      | Annual Budget    | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13  | % of Year-end Actual 2012-13 |
|--------------------------------------|------------------|-------------------------|-------------------|---------------------------|-----------------------------|-----------------|------------------------------|
| <b>Revenues from Other Agencies:</b> |                  |                         |                   |                           |                             |                 |                              |
| State Motor Vehicle Licenses         | -                | -                       | \$63,517          | -                         | -                           | 76,748          | 100.0%                       |
| Other Revenues from Agencies         | 370,000          | 30,000                  | 21,503            | 5.8%                      | 71.7%                       | 9,837           | 3.2%                         |
|                                      | <b>\$370,000</b> | <b>\$30,000</b>         | <b>\$85,020</b>   | <b>23.0%</b>              | <b>283.4%</b>               | <b>\$86,585</b> | <b>22.5%</b>                 |

**Motor Vehicle-In-Lieu:** This revenue source was eliminated by the State through budget balancing actions taken by the state legislatures. The City received \$63,517 which represents a true-up for prior year transactions. Currently, the State's actions are being challenged in court by the California League of Cities.

**Other Revenues from Agencies:** This revenue consists of subventions from the State for the homeowners' property tax exemption, budgeted at \$250,000, and Other State Revenue budgeted at \$120,000. At present, budgeted revenues are expected to be realized.

|                               | Annual Budget | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13 | % of Year-end Actual 2012-13 |
|-------------------------------|---------------|-------------------------|-------------------|---------------------------|-----------------------------|----------------|------------------------------|
| <b>Fines and Forfeitures:</b> | \$1,330,000   | \$332,512               | \$216,459         | 16.3%                     | 65.1%                       | \$253,992      | 25.2%                        |

**Fines and Forfeitures:** This revenue source is an estimate of general court, traffic fines, and parking citation income the City will receive. As of September 30, 2013, \$216,459 has been received compared to \$253,992 last year, a 14.8% decrease in revenue received compared to last year. The annual fiscal year 2013-14 budget of \$1,330,000 is expected to be slightly below budget projections.

|                                   | Annual Budget      | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13   | % of Year-end Actual 2012-13 |
|-----------------------------------|--------------------|-------------------------|-------------------|---------------------------|-----------------------------|------------------|------------------------------|
| <b>Use of Money and Property:</b> |                    |                         |                   |                           |                             |                  |                              |
| Investment Earnings               | \$ 1,250,000       | \$370,003               | \$249,830         | 20.0%                     | 67.5%                       | \$272,992        | 121.4%                       |
| Other                             | <u>1,466,662</u>   | <u>366,682</u>          | <u>357,457</u>    | <u>24.4%</u>              | <u>97.5%</u>                | <u>341,802</u>   | <u>24.7%</u>                 |
|                                   | <u>\$2,716,662</u> | <u>\$736,685</u>        | <u>\$607,287</u>  | <u>22.4%</u>              | <u>82.4%</u>                | <u>\$614,794</u> | <u>563.5%</u>                |

**Investment Earnings:** The actual receipt rate through the first quarter of fiscal year 2013-14 is 20.0%. The annual budget for this group of accounts totals \$2.7 million. This revenue source is projected to be slightly below budget due to lower rate of returns on investments. Staff will carefully monitor these accounts and report updated information at mid-year.

|   | Annual Budget | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13 | % of Year-end Actual 2012-13 |
|---|---------------|-------------------------|-------------------|---------------------------|-----------------------------|----------------|------------------------------|
| <b>Charges for Current Services:</b>                  |               |                         |                   |                           |                             |                |                              |
| Construction/Engineering & Other Charges for Services | \$5,083,593   | \$866,611               | \$1,029,560       | 20.3%                     | 118.8%                      | \$ 678,622     | 15.8%                        |

**Other Charges:** This category summarizes construction-related fees, engineering fees, library fines, fire fees, etc. Actual revenues as of September 30, 2013 are at 118.8% of the seasonal budget. These revenues are expected to remain constant, resulting in the annual budget of \$5.1 million being slightly under budget.

|                        | Annual Budget | Seasonal Budget 2013-14 | Actual 09/30/2013 | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13 | % of Year-end Actual 2012-13 |
|------------------------|---------------|-------------------------|-------------------|---------------------------|-----------------------------|----------------|------------------------------|
| <b>Other Revenues:</b> | \$18,673,861  | \$8,248,457             | \$7,886,253       | 42.2%                     | 95.6%                       | \$3,692,606    | 26.1%                        |

**Other Revenues:** This category represents miscellaneous revenues to the City, including operating transfers not categorized into specific revenue types. As of September 30, 2013, the annual budget of \$18.7 million is expected to be realized.

|                                     | Annual Budget        | Seasonal Budget 2013-14 | Actual 09/30/2013   | Actual % of Annual Budget | Actual % of Seasonal Budget | Actual 2012-13      | % of Year-end Actual 2012-13 |
|-------------------------------------|----------------------|-------------------------|---------------------|---------------------------|-----------------------------|---------------------|------------------------------|
| <b>Total General Fund Revenues:</b> | <b>\$177,359,016</b> | <b>\$20,695,064</b>     | <b>\$20,676,376</b> | <b>11.7%</b>              | <b>99.9 %</b>               | <b>\$15,612,087</b> | <b>9.6%</b>                  |

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## **EXPENDITURE OVERVIEW**

All General Fund departments are within their overall budget as of first quarter ended September 30, 2013.

The General Fund, Enterprise and Internal Service Fund Financial Statement Summary (revenues and expenditures budget to actual) as of first quarter compared to last fiscal year 2012-13 are shown below.

### **GENERAL FUND EXPENDITURES**

The General Fund budget expenditure level, including prior year encumbrances for the fiscal year is \$178,169,735 of which \$40,706,475 has been expended as of September 30, 2013. Expenditures are 22.8% of budget estimate at September 30, 2013, compared to 24.1% and 23.0% in the prior two years. The category of expenditure levels are as follows:

|                               | <b>Fiscal Year<br/>2013-14</b> | <b>Fiscal Year<br/>2012-13</b> | <b>Fiscal Year<br/>2011-12</b> |
|-------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Salaries and Benefits         | <b>24.6%</b>                   | 24.4%                          | 24.3%                          |
| Materials, Supplies, Services | <b>18.3%</b>                   | 23.1%                          | 19.1%                          |
| Total                         | <b>22.8%</b>                   | 24.1%                          | 23.0%                          |

General Fund expenditures by department are presented in Schedules B-B2 of the 1<sup>st</sup> Quarter 2013-14 tab.

### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for financing of goods or services provided by one City department to other departments of the City and to other governmental units on a cost-reimbursement basis. The City currently has two Internal Service Funds: Self-Insurance and Fleet Services. The Self Insurance Fund is used to finance and account for the City's risk management, liability claims and self-insurance programs. The Fleet Services Fund is used to finance and account for the City's vehicular equipment. The following summary compares first quarter results to budget estimates. Financial statements for each Internal Service Fund are presented in Schedules D through E-2.

**SELF INSURANCE FUND:**

|                         | <u>Budget</u>       | <u>Actual</u>              | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------|---------------------|----------------------------|------------------------------------|------------------------------------|
| Revenues                | \$2,438,353         | <b>\$618,474</b>           | 25.4%                              | 25.0%                              |
| Expenses                | (5,007,239)         | <b>(1,705,302)</b>         | 34.1%                              | 28.9%                              |
| Operating income (loss) | (2,568,886)         | <b>(1,086,828)</b>         |                                    |                                    |
| Operating transfers in  | 1,710,000           | <b>430,920</b>             | 25.2%                              | 25.2%                              |
| Operating transfers out | (2,094)             | <b>(674)</b>               | 32.2%                              | 15.9%                              |
| Net income (loss)       | <u>\$ (860,980)</u> | <u><b>\$ (656,582)</b></u> |                                    |                                    |

Actual revenues are within budget as of first quarter and comparable to last fiscal year. Historically, expenses are higher for the first quarter as a percentage of budget due to annual insurance premiums paid at the start of the fiscal year. The expense this quarter is higher compared to last year due to the increasing cost of medical treatment and increase in medical activity amongst the retired employees.

The Self Insurance Fund received subsidy from the General Fund of \$430,920 as of the first quarter.

**FLEET SERVICES FUND:**

|   | <u>Budget</u>     | <u>Actual</u>            | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|---|-------------------|--------------------------|------------------------------------|------------------------------------|
| Revenues  | \$5,567,916       | <b>\$1,527,834</b>       | 27.4%                              | 25.8%                              |
| Expenses  | (5,876,773)       | <b>(1,270,466)</b>       | 21.6%                              | 22.3%                              |
| Operating income (loss)                                 | (308,857)         | <b>257,368</b>           |                                    |                                    |
| Interest Income   | 258,000           | <b>90,659</b>            | 35.1%                              | 29.2%                              |
| Gain (loss) from Sale of Fixed Assets                   | 80,464            | <b>2,000</b>             | 2.5%                               | 20.1%                              |
| Income (Loss) Before Transfers                          | 29,607            | <b>350,027</b>           |                                    |                                    |
| Operating transfers in                                  | 612,872           | <b>117,880</b>           | 19.2%                              | 23.9%                              |
| Operating transfers out                                 | (17,983)          | <b>(7,983)</b>           | 44.4%                              | 44.3%                              |
| Vehicle Acquisitions                                    | (2,365,218)       | <b>(670,126)</b>         | 28.3%                              | 8.8%                               |
| Add: Depreciation                                       | 2,200,000         | <b>374,333</b>           | 17.0%                              | 17.8%                              |
| Change in cash available after vehicle acq/depreciation | <u>\$ 459,278</u> | <u><b>\$ 164,131</b></u> |                                    |                                    |

Fleet Services operating revenues and expenses are within budget and comparable to last year.

The Operating Transfer In account includes \$117,880 transfers from General Fund to fund operations. The percent of actual to budget this year is slightly lower because the budget this fiscal year includes a \$145,096 transfers in from Sanitation which was not posted until the second quarter.

Operating transfers out represents transfers to various replacement funds such as Data, Radio, Telephone and PC Replacement funds.

Vehicle acquisitions are at 28.3% of budget and higher than last year due to the purchase of refuse trucks in the first quarter.

### ENTERPRISE FUNDS

Enterprise Funds are used to account for fee-supported businesses operated by the City. Net earnings of these funds provide working capital for maintenance and betterment of the equipment and fixed assets of the business. The following summary compares first quarter results to budget estimates. Financial statements such as the Balance Sheet, Statement of Revenues and Expenses and Cash Flow Statement for each Enterprise Fund are presented in Schedules F through M-4.

#### AIRPORT FUND:

|                         | <u>Budget</u> | <u>Actual</u>              | Fiscal<br>Year<br><u>2013-14</u> | Fiscal<br>Year<br><u>2012-13</u> |
|-------------------------|---------------|----------------------------|----------------------------------|----------------------------------|
| Airport Fund            |               |                            |                                  |                                  |
| Revenues                | \$12,089,000  | <b>\$2,743,507</b>         | 22.7%                            | 22.6%                            |
| Expenses                | (5,666,704)   | <b>(1,358,270)</b>         | 24.0%                            | 23.4%                            |
| Operating income (loss) | 6,422,296     | <b>1,385,237</b>           |                                  |                                  |
| Interest Income         | 90,000        | <b>37,259</b>              | 41.4%                            | 35.5%                            |
| Interest Expense        | (50,200)      | <b>(12,650)</b>            | 25.2%                            | 25.2%                            |
| Operating transfers out | (6,490,255)   | <b>(1,634,736)</b>         | 25.2%                            | 34.9%                            |
| From Fund Balance       | 28,159        | <b>7,096</b>               | 25.2%                            | 25.2%                            |
| Net income (loss)       | <u>\$ -</u>   | <u><b>\$ (217,794)</b></u> |                                  |                                  |

## AERONAUTICAL

|                           | <u>Budget</u>     | <u>Actual</u>      | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|---------------------------|-------------------|--------------------|------------------------------------|------------------------------------|
| Airport Fund-Aeronautical |                   |                    |                                    |                                    |
| Revenues                  | \$4,264,000       | <b>\$1,034,136</b> | 24.3%                              | 24.5%                              |
| Expenses                  | (3,750,427)       | <b>(884,746)</b>   | 23.6%                              | 23.0%                              |
| Operating income (loss)   | 513,573           | <b>149,390</b>     |                                    |                                    |
| Interest Expense          | (50,200)          | <b>(12,650)</b>    | 25.2%                              | 25.2%                              |
| Operating transfers out   | (16,358)          | <b>(3,317)</b>     | 20.3%                              | 99.3%                              |
| From Fund Balance         | -                 | -                  | 0.0%                               | 25.2%                              |
| Net income (loss)         | <b>\$ 447,015</b> | <b>\$ 133,423</b>  |                                    |                                    |

## NON AERONAUTICAL

|                               | <u>Budget</u> | <u>Actual</u>       | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------------|---------------|---------------------|------------------------------------|------------------------------------|
| Airport Fund-Non Aeronautical |               |                     |                                    |                                    |
| Revenues                      | \$7,825,000   | <b>\$1,709,371</b>  | 21.8%                              | 21.6%                              |
| Expenses                      | (1,916,277)   | <b>(473,524)</b>    | 24.7%                              | 24.2%                              |
| Operating income (loss)       | 5,908,723     | <b>1,235,847</b>    |                                    |                                    |
| Interest Income               | 90,000        | <b>37,259</b>       | 41.4%                              | 35.5%                              |
| Operating transfers out       | (6,473,897)   | <b>(1,631,419)</b>  | 25.2%                              | 25.2%                              |
| From Fund Balance             | 475,174       | <b>119,744</b>      | 25.2%                              | 25.2%                              |
| Net income (loss)             | <b>\$ -</b>   | <b>\$ (238,569)</b> |                                    |                                    |

The aeronautical sub-fund reflects airfield related operations. The revenues and expenses as of the first quarter are comparable to last year and are within budget. Operating Transfers Out this year is lower than last year due to a \$927,470 funding for the Airport Pavement Maintenance program (I126 project) last year.

The non-aeronautical sub-fund reflects the leasing of commercial property outside of the airfield. The revenues for Airport-Non Aeronautical are at 21.8% of budget due to timing of receipts of some revenues. \$204,583 of first quarter gross receipts was received in the second quarter. If these revenues were received in the first quarter, the percent of actual to

budget would have been at 24.5%. Operating transfers out represent transfers to the General Fund and to various replacement funds.

**TRANSIT FUND:**

|                         | <u>Budget</u> | <u>Actual</u>            | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------|---------------|--------------------------|------------------------------------|------------------------------------|
| Transit Fund            |               |                          |                                    |                                    |
| Revenues                | \$26,361,377  | <b>\$5,167,488</b>       | 19.6%                              | 17.2%                              |
| Expenses                | (31,354,280)  | <b>(5,882,967)</b>       | 18.8%                              | 19.5%                              |
| Operating income (loss) | (4,992,903)   | <b>(715,479)</b>         |                                    |                                    |
| Operating transfers in  | 984,000       | <b>247,968</b>           | 25.2%                              | 26.3%                              |
| Operating transfers out | (35,201)      | <b>(22,768)</b>          | 64.7%                              | 48.8%                              |
| Add: Depreciation       | 3,789,089     | <b>698,896</b>           | 18.4%                              | 18.7%                              |
| From Fund Balance       | 255,015       | -                        | 0.0%                               | 25.2%                              |
| Net income (loss)       | <u>\$ -</u>   | <u><b>\$ 208,617</b></u> |                                    |                                    |

Transit first quarter revenues historically are lower as a percentage of budget due to the timing of receipts of revenues. For example, revenue for capital maintenance which is budgeted at \$2,250,000 will be received towards the end of the fiscal year. The State Transit Assistance (STA) funds budgeted at \$1,101,558 will come in later in December.

The percent of budgeted revenues to actual is slightly higher than last year due to Prop C 40% discretionary funds in the amount of \$455,787 which were posted in the first quarter this year compared to last year where these funds were posted in the second quarter. In addition, a \$355,210 recovery claim was received this fiscal year that will be used for bus replacement.

Expenses are within budget as of the first quarter. There were no capital acquisitions as of the first quarter. Operating transfers out represents transfers to the Data, Radio and PC Replacement Funds.

**WATER FUND:**

|                         | <u>Budget</u>       | <u>Actual</u>             | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------|---------------------|---------------------------|------------------------------------|------------------------------------|
| Revenues                | \$37,043,000        | <b>\$8,473,128</b>        | 22.9%                              | 21.6%                              |
| Expenses                | <u>(35,554,673)</u> | <u><b>(8,314,010)</b></u> | 23.4%                              | 23.5%                              |
| Operating income (loss) | 1,488,327           | <b>159,118</b>            |                                    |                                    |
| Interest Income         | 150,000             | <b>61,946</b>             | 41.3%                              | 39.8%                              |
| Interest Expense        | (19,535)            | <b>(4,133)</b>            | 21.2%                              | 19.0%                              |
| Operating transfers out | <u>(15,520)</u>     | <u><b>(8,343)</b></u>     | 53.8%                              | 52.7%                              |
| Net income (loss)       | <u>\$ 1,603,272</u> | <u><b>\$ 208,588</b></u>  |                                    |                                    |

Water revenues for the first quarter are higher than last year due to a 5% increase in water usage and increase in water rates. Increase in rates consist of a 3% internal adjustment based on annual change in the Los Angeles region consumer price index (CPI), and a 1.4% pass-through adjustment to compensate for higher water costs. Water Fund is projected to meet budgeted revenues at year-end.

Expenses this quarter are within budget as the budget was adjusted for the increase in cost of water.

Transfers out account include the annual transfer to the various replacements funds such as Radio, Data Communications and Personal Computer Replacement Funds.

**EMERGENCY MEDICAL SERVICES FUND:**

|                         | <u>Budget</u>       | <u>Actual</u>             | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------|---------------------|---------------------------|------------------------------------|------------------------------------|
| Revenues                | \$1,910,000         | <b>\$498,989</b>          | 26.1%                              | 20.9%                              |
| Expenses                | <u>(10,662,542)</u> | <u><b>(2,759,739)</b></u> | 25.9%                              | 25.0%                              |
| Operating income (loss) | (8,752,542)         | <b>(2,260,750)</b>        |                                    |                                    |
| Operating transfers in  | 9,524,390           | <b>2,458,527</b>          | 25.8%                              | 25.4%                              |
| Operating transfers out | <u>(800,000)</u>    | <u><b>(227,189)</b></u>   | 28.4%                              | 27.7%                              |
| Net income (loss)       | <u>\$ (28,152)</u>  | <u><b>\$ (29,412)</b></u> |                                    |                                    |

The revenue sources of the Emergency Medical Services Fund are the Fire Advanced Life Support Response (ALS) and Transport fees, the medical re-supply fee, the ALS assessment fees, and the paramedic medical facility fees. The revenues this quarter are higher than last year because of the new software that was implemented in the middle of the prior year which resulted in more timely receipts. It is projected that the revenues will be in line with budget at year-end.

Expenses this quarter is higher than budget due primarily to workers compensation claims. The department will closely monitor these expenses.

This fund also receives subsidy from the General Fund to fund operations and as of first quarter the subsidy was \$2,458,527.

#### **SANITATION FUND:**

|                           | <u>Budget</u>       | <u>Actual</u>              | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|---------------------------|---------------------|----------------------------|------------------------------------|------------------------------------|
| Revenues                  | \$10,780,635        | <b>\$1,757,433</b>         | 16.3%                              | 14.9%                              |
| Expenses                  | (11,113,731)        | <b>(2,488,657)</b>         | 22.4%                              | 26.0%                              |
| Operating income (loss)   | (333,096)           | <b>(731,224)</b>           |                                    |                                    |
| Interest Income (expense) | 5,000               | <b>(4,361)</b>             | -87.2%                             | -28.8%                             |
| Operating transfers in    | 167,293             | <b>41,826</b>              | 25.0%                              | 25.0%                              |
| Operating transfers out   | (268,307)           | <b>(34,339)</b>            | 12.8%                              | 27.9%                              |
| Net income (loss)         | <u>\$ (429,110)</u> | <u><b>\$ (728,098)</b></u> |                                    |                                    |

The Sanitation Fund accounts for the refuse, recycling, and waste management AB 939. The percent of budget to actual is lower due to the timing of receipts of these revenues and the billing cycle. It is projected that this fund will realize the projected revenues at year-end.

Expenses are within budget but lower than last year due to the purchase of automated containers last year of \$500,176.

Operating transfers out represents the transfers to the Radio, Data, PC and container replacement funds. The percent of actual to budget is lower than last year due to a \$145,000 budget that is included this year for partially funding the purchase of refuse trucks but the actual transfer to Fleet Services was posted in the second quarter. There was no transfer to Fleet Services budgeted in the first quarter last year.

Operating transfers in represent the first quarter transfer from the General Fund for the senior discount subsidy.

**CULTURAL ARTS CENTER FUND:**

|                         | <u>Budget</u>       | <u>Actual</u>             | Fiscal<br>Year<br><u>2013-14</u> | Fiscal<br>Year<br><u>2012-13</u> |
|-------------------------|---------------------|---------------------------|----------------------------------|----------------------------------|
| Revenues                | \$1,124,136         | <b>\$235,122</b>          | 20.9%                            | 24.2%                            |
| Expenses                | (2,116,280)         | <b>(488,569)</b>          | 23.1%                            | 23.6%                            |
| Operating income (loss) | (992,144)           | <b>(253,447)</b>          |                                  |                                  |
| Non operating revenues  | 109,440             | <b>11,482</b>             | 10.5%                            | 12.2%                            |
| Operating transfers in  | 750,541             | <b>217,077</b>            | 28.9%                            | 25.0%                            |
| Operating transfers out | (61,851)            | <b>(48,520)</b>           | 78.4%                            | 79.7%                            |
| From Fund Bal-Capital   | 50,000              | <b>42,775</b>             | 85.6%                            | 87.2%                            |
| From Fund Bal-Operating | -                   | -                         | 0.0%                             | 25.2%                            |
| Over (under) subsidy    | <u>\$ (144,014)</u> | <u><b>\$ (30,633)</b></u> |                                  |                                  |

The Cultural Arts Center (CAC) revenue sources come from rental of meeting rooms, classrooms and theater. Rental of meeting room facilities has declined due to economic conditions. While the smaller meeting rooms are performing near or surpassing the volume of events of first quarter last fiscal year, the larger, more expensive event spaces have declined. Staff is closely monitoring this fund.

Expenses are within budget as of the first quarter. Operating transfers out is a transfer made to the CAC Facility Repairs and Equipment account for the year.

Operating transfers in represents the General Fund subsidy to CAC and \$217,077 was received as of the first quarter.

**SEWER FUND:**

|                         | <u>Budget</u> | <u>Actual</u>              | Fiscal<br>Year<br><u>2013-14</u> | Fiscal<br>Year<br><u>2012-13</u> |
|-------------------------|---------------|----------------------------|----------------------------------|----------------------------------|
| Revenues                | \$2,963,000   | <b>\$619,276</b>           | 20.9%                            | 21.7%                            |
| Expenses                | (4,107,737)   | <b>(973,633)</b>           | 23.7%                            | 22.5%                            |
| Operating income (loss) | (1,144,737)   | <b>(354,357)</b>           |                                  |                                  |
| Interest Income         | 170,000       | <b>47,863</b>              | 28.2%                            | 25.9%                            |
| Operating transfers out | (303,419)     | <b>(303,419)</b>           | 100.0%                           | 100.0%                           |
| From Fund Balance       | 1,278,156     | <b>322,095</b>             | 25.2%                            | 25.2%                            |
| Net income (loss)       | <u>\$ -</u>   | <u><b>\$ (287,818)</b></u> |                                  |                                  |



The Sewer Fund accounts for sewer discharge fees received for capital improvements to the City's sewer system. Revenues are lower than budget due to timing of receipts of these revenues and the billing cycle. It is projected that this fund will meet its revenue budget by year-end.

Expenses are within budget as of the first quarter. Operating transfers out includes the following transfers to two capital projects: \$234,000 to I 138 Machado Lake Trash Total Maximum Daily Load (TMDL) project and \$69,000 for I 110 Machado Lake TMDL BMP project.

#### **PARKS AND RECREATION FUND:**

|                         | <u>Budget</u>   | <u>Actual</u>           | Fiscal<br>Year<br>2013-14 | Fiscal<br>Year<br>2012-13 |
|-------------------------|-----------------|-------------------------|---------------------------|---------------------------|
| Revenues                | \$4,841,476     | <b>\$1,814,335</b>      | 37.5%                     | 34.7%                     |
| Expenses                | (7,364,730)     | <b>(1,841,469)</b>      | 25.0%                     | 23.7%                     |
| Operating income (loss) | (2,523,254)     | <b>(27,134)</b>         |                           |                           |
| Operating transfers in  | 2,624,681       | <b>661,420</b>          | 25.2%                     | 24.9%                     |
| Operating transfers out | (41,629)        | <b>(20,664)</b>         | 49.6%                     | 46.4%                     |
| Over (under) subsidy    | <u>\$59,798</u> | <u><b>\$613,622</b></u> |                           |                           |

The Parks and Recreation Enterprise Fund account for fee-related activities of the Community Services Department. The Fund is supported by user fees and operating transfers from the General Fund.

Operating revenues in the first quarter are higher than budget due to high volume of registrants for summer programs. However, there are other revenues that were below budget this quarter in the Recreation Services division such as the roller hockey fees, parks playground fee, senior citizens/social fees and excursions, recreation therapeutics, adult sports leagues, teenage activities, special events, and youth special interests. Revenues are also budgeted for the skateboard park operations and batting cages and there are no receipts as of the first quarter. It is projected that this fund will not meet its revenues budget at year-end.

Expenses are within budget as of the first quarter. A subsidy from the General Fund of \$661,420 was received in the first quarter.

**ANIMAL CONTROL FUND:**

|                         | <u>Budget</u>     | <u>Actual</u>            | <u>Fiscal<br/>Year<br/>2013-14</u> | <u>Fiscal<br/>Year<br/>2012-13</u> |
|-------------------------|-------------------|--------------------------|------------------------------------|------------------------------------|
| Revenues                | \$222,000         | <b>\$57,989</b>          | 26.1%                              | 17.1%                              |
| Expenses                | (479,240)         | <b>(82,188)</b>          | 17.1%                              | 16.6%                              |
| Operating income (loss) | (257,240)         | <b>(24,199)</b>          |                                    |                                    |
| Operating transfers in  | 255,540           | <b>17,690</b>            | 6.9%                               | 5.6%                               |
| Net Income (Loss)       | <u>\$ (1,700)</u> | <u><b>\$ (6,509)</b></u> |                                    |                                    |

The Animal Control Fund accounts for animal licenses, permits, and operations of the Animal Control program. Revenues are at 26.1% of budget as of the first quarter. Current year revenues are higher due to more license renewals being due on the license origination date rather than all renewals being due in June.

Expenses are lower than budget due to the Animal Control officer position which has been vacant since December 2011. In addition, the timing of receipt of invoices from the County of Los Angeles also caused the expenses to be lower. The invoice for August in the amount of \$5,273 was received and paid in October. The September invoice has not been received.

Operating transfers in represents subsidy from the General Fund and \$17,690 was received in the first quarter.

**RIDESHARE FUNDS:**

The Air Quality Management District Fund (AQMD) and Vanpool/Rideshare Fund are the two funds that are used to account for the City's rideshare program. The AQMD Fund accounts for the City's compliance with air quality management regulations and the Vanpool/Rideshare Fund is used to account for rideshare revenues from Proposition C and fares.

**AIR QUALITY MANAGEMENT DISTRICT FUND:**

|                         | <u>Budget</u> | <u>Actual</u>            | Fiscal<br>Year<br><u>2013-14</u> | Fiscal<br>Year<br><u>2012-13</u> |
|-------------------------|---------------|--------------------------|----------------------------------|----------------------------------|
| Revenues                | \$172,000     | <b>\$843</b>             | 0.5%                             | 0.3%                             |
| Expenses                | (192,011)     | <b>(33,541)</b>          | 17.5%                            | 16.1%                            |
| Operating income (loss) | (20,011)      | <b>(32,698)</b>          |                                  |                                  |
| From fund balance       | 20,011        | <b>5,043</b>             | 25.2%                            | 25.2%                            |
| Net Income (Loss)       | <u>\$ -</u>   | <u><b>(\$27,655)</b></u> |                                  |                                  |

The Air Quality Management District Fund (AQMD) revenues are lower than budget because the first quarter revenue of approximately \$45,000 is expected to be received towards the end of December.

Expenditures are within budget as of the first quarter. Redemption of incentive program points was low during the quarter but typically high during the holiday season.

A capital project is being proposed as part of the Five Year Capital Budget Plan for the Electric Vehicle (Phase 1) Public Access Infrastructure Expansion which includes the installation of public charging stations. This project will cost \$112,000 and will be funded 50% by the Mobile Source Air Pollution Reduction grant and 50% by the AQMD fund.

**VANPOOL RIDESHARE FUND:**

|                         | <u>Budget</u> | <u>Actual</u>          | Fiscal<br>Year<br><u>2013-14</u> | Fiscal<br>Year<br><u>2012-13</u> |
|-------------------------|---------------|------------------------|----------------------------------|----------------------------------|
| Revenues                | \$50,000      | <b>\$13,716</b>        | 27.4%                            | 28.3%                            |
| Expenses                | (255,925)     | <b>(59,514)</b>        | 23.3%                            | 23.3%                            |
| Operating income (loss) | (205,925)     | <b>(45,798)</b>        |                                  |                                  |
| Other Grants            | 39,000        | <b>10,397</b>          | 26.7%                            | 26.0%                            |
| Operating transfers in  | 167,930       | <b>41,983</b>          | 25.0%                            | 25.0%                            |
| Return to Prop C Fund   | (1,005)       | -                      | 0.0%                             | 0.0%                             |
| Net Income (Loss)       | <u>\$ -</u>   | <u><b>\$ 6,582</b></u> |                                  |                                  |

Vanpool revenues and expenses are within budget as of the first quarter. This fund is also funded by Proposition C which is reflected in the Operating transfers in account. Unused funds during the year are to be returned to the Proposition C Fund.

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## 2012-13 Year-End

At fiscal year-end, the General Fund ended with actual revenue sources exceeding expenditure outlays resulting in a net carryover of \$273,282. Actual revenues received compared to budget estimates resulted in a \$4.0 million unfavorable variance. The unfavorable variance was offset by budgeted expenditure savings of approximately \$5.5 million.

The shortfall in fiscal year 2012-13 budgeted revenues was primarily due to a decline in Utility Users' Tax revenues (revenues from cell phones, natural gas consumption and electricity) and interest earnings.

| Description        | Variance      |
|--------------------|---------------|
| Electricity        | <\$1,549,125> |
| Refineries         | < 836,026>    |
| Telephone\cell     | < 470,728>    |
| Interest Income    | < 255,543>    |
| All other revenues | < 889,233>    |

The budgeted savings in expenditures was caused by not filling vacant positions (\$1.0 million) and restricting material and supply expenditures (\$4.5 million) by the departments of the General Fund.

**GENERAL FUND AND SELF INSURANCE FUND RESERVES**

|  | <b>Reserve<br/>Balances<br/>06/30/2013</b> | <b>2013-14<br/>Sources (Uses)</b> | <b>Reserve<br/>Balances<br/>09/30/2013</b> | <b>Funding<br/>Goal</b> |    |
|--|--|-----------------------------------|--|-------------------------|----|
| <b><u>CATEGORY 1: CONTINGENCY RESERVES</u></b> |  |                                   |  |                         |    |
| Economic Anomaly                               | \$ 10,121,349                              | \$ -                              | \$ 10,121,349                              | \$ 18,568,477           | A) |
| Program Contingencies                          | 559,492                                    | -                                 | 559,492                                    | (n/a)                   |    |
| <b>Total</b>                                   | <b>\$ 10,680,841</b>                       | <b>\$ -</b>                       | <b>\$ 10,680,841</b>                       | <b>\$ 18,568,477</b>    |    |

**CATEGORY 2: SPECIFIC PURPOSE RESERVES**

|                              |                     |                     |                     |                      |    |
|------------------------------|---------------------|---------------------|---------------------|----------------------|----|
| Economic Development         | \$ 1,999,620        | \$ (100,000)        | \$ 1,899,620        | (n/a)                |    |
| Balancing Strategies         | 210,152             | -                   | 210,152             | (n/a)                |    |
| Litigation                   | 500,000             | -                   | 500,000             | (n/a)                |    |
| Program Innovation           | 195,433             | -                   | 195,433             | (n/a)                |    |
| Revolving Nuisance Abatement | 80,000              | -                   | 80,000              | (n/a)                |    |
| Benefit Rate Mitigation      | 4,203,144           | -                   | 4,203,144           | 13,123,103           | B) |
| Security Improvements        | 109,206             | -                   | 109,206             | (n/a)                |    |
| Alternative Fuel Vehicles    | 1,711,164           | -                   | 1,711,164           | (n/a)                |    |
| <b>Total</b>                 | <b>\$ 9,008,719</b> | <b>\$ (100,000)</b> | <b>\$ 8,908,719</b> | <b>\$ 13,123,103</b> |    |

**CATEGORY 3: FUNDING OF LIABILITIES RESERVES**

|  |                     |             |                     | <b>Outstanding</b>   |    |
|--|---------------------|-------------|---------------------|----------------------|----|
| Compensated Absences                           | \$ 1,000,000        | \$ -        | \$ 1,000,000        | \$ 20,432,548        |    |
| General Liability/Workers' Compensation Claims | 728,510             | -           | 728,510             | 26,403,747           | C) |
| <b>Total</b>                                   | <b>\$ 1,728,510</b> | <b>\$ -</b> | <b>\$ 1,728,510</b> | <b>\$ 46,836,295</b> |    |

A) Funding Goal is 10% of combined General Fund, Parks & Recreation Fund, Cultural Arts Center Fund, Animal Control Fund and Emergency Medical Services Fund net adopted 2013-14 appropriation level.

B) Represents 10% of Police and Fire and 4% of Miscellaneous 2013-14 adopted budget for salaries net of reimbursements.

C) Based on the Actuarial Study of the Self Insurance Program Report as of fiscal year ending June 30, 2011. A percentage of this balance is funded by annual departmental budget for workers compensation and liability.

## RESERVE DESCRIPTION AND FUNDING POLICY

**Economic Anomaly Reserve:** This reserve was established in fiscal year 1987-88 with two goals. The first was to provide a reserve that would assist the City in the reduction of reliance on year-end carryover to balance the next year's budget. Prior to 1988, the City relied upon generating between \$4 million and \$5 million in savings to balance the next fiscal year. Pursuant to Council direction, the reserve was established and the use of carryover was phased back over three year period to the current targeted limited use of \$600,000. The second goal of the reserve was to achieve a balance equal to 10% of the General Fund, Parks & Recreation Fund, Cultural Arts Center Fund, Animal Control Fund and the Emergency Medical Services Fund net adopted appropriation level as approved by Council for 2013-14. The balance of this reserve as of September 30, 2013 is \$10,121,349.

**Program Contingencies Reserve:** This reserve is to provide funding for program needs or special studies that arise throughout the year that were not anticipated during preparation of the budget. The balance of this reserve as of September 30, 2013 is \$559,492.

**Economic Development Reserve:** This reserve was established as part of the 1993 Capital Improvement Budget. Criteria for the use of funds to stimulate growth in the community were established during fiscal year 1993-94. As funds became available and return is received on the economic investments, the funding goal for this reserve is a minimum of \$500,000. \$100,000 of this reserve funds the annual budget of Economic Development program. The balance of this reserve as of September 30, 2013 is \$1,899,620.

**Balancing Strategies Reserve:** This reserve was established in the 2003-04 fiscal year to address the budget shortfall in the 2004-05 fiscal year. This reserve allows the City the flexibility to balance the budget over a period of time and allow time for balancing strategies time to be implemented. The balance as of September 30, 2013 is \$210,152.

**Litigation Reserve:** This reserve was established in April 1990 to provide a funding source for unanticipated, unbudgeted litigation expenses. Additions to the reserve have been through subsequent year-end carryover allocations, with appropriations from the reserve as approved by City Council during the budget years. There is no firm reserve addition policy; allocations to the reserve from carryover have been based on litigation likely tempered by other reserve requirements. The balance of this reserve as of September 30, 2013 is \$500,000.

**Innovation Fund Reserve:** This reserve was established in the adopted 1995-97 annual budget as a result of budget streamlining. A committee will refine application requirements and review applications, with approval concurrence by the City Manager. The broad principals for department application of the innovation funds are uses of the funds for the following items:

- Reduction of a departmental program cost.
- Holding the line on program costs.
- Improving services to clients (internal and external).
- Improving efficiency of a program or operation.

The balance of this reserve as of September 30, 2013 is \$195,433.

**Revolving Nuisance Abatement Reserve:** This reserve was established in May 1996 for the amount of \$100,000 from the Innovation Fund Reserve to fund maintenance for enforcing building standard codes when property owners are unable to comply. The reserve will be used for contract services to abate building nuisances and hazard on private property. The balance of this reserve as of September 30, 2013 is \$80,000.

**Benefit Rate Mitigation:** This reserve was established to mitigate rate increases in public employee's retirement system, health insurance, workers compensation, short term and long term



disabilities, and liability claims. The balance of this reserve as of September 30, 2013 is \$4,203,144.

**Security Improvements Reserve:** This reserve was established and approved by Council on December 11, 2001 to be use for City facilities security improvements. The balance of this reserve as of September 30, 2013 is \$109,206.

**Alternative Fuel Vehicles Reserve:** This reserve was established and approved by Council on January 10, 2006 in the amount of \$2,007,764 for the mandated use of alternative fuel vehicles and funded by the 2004-05 General Fund carryover. The balance of this reserve as of September 30, 2013 is \$1,711,164.

**Compensated Absences Reserve:** This reserve is to provide funding for those employees who exercise individual options to cash in portions of their accrued sick leave and vacation in excess of that provided for annually within the base budget which cannot be absorbed by the departments through year-end salary savings. The reserve has not been drawn upon because year-end salary savings have been available to absorb cash-out overages. The balance of this reserve as of September 30, 2013 is \$1,000,000.

**General Liability/Workers Compensation Reserve:** This reserve was established to be use to fund excess workers compensation and liability claims than what was annually budgeted for in the Self Insurance Fund. The reserves were funded from the General Fund two-thirds loss allocation savings for workers compensation claims and liability claims and also funded by year end carryover from prior fiscal years. The balance as of September 30, 2013 is \$728,510.

Schedules: Schedule A -- General Fund Revenue Summary - Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule B -- Expenditures Summary by Fund -- Budget to Actual-All Funds With Annually Adopted Budgets for Twelve Months Ended June 30, 2013.

Schedule B-1 -- Expenditures Detail By Fund- Budget to Actual-All Funds With Annually Adopted Budgets-Salaries and Benefits Expenditures for Twelve Months Ended June 30, 2013.

Schedule B-2 -- Expenditures Detail By Fund- Budget to Actual-All Funds With Annually Adopted Budgets- Materials, Services, and Other Expenditures for Twelve Months Ended June 30, 2013.

Schedule B-3 -- Expenditures Summary-Budget to Actual-General Fund by Character for Twelve Months Ended June 30, 2013.

Schedule B-4 -- Adopted Budget and Amendments by Fund for Twelve Months Ended June 30, 2013.

Schedule C -- Internal Service and Enterprise Fund Revenue Summary- Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule D -- Fleet Services-Combined Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule D-1 -- Fleet Services Combined Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule D-2 -- Fleet Services Combined Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013

Schedule D-3 -- Fleet-Operations and Maintenance Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule D-4 -- Fleet-Operations and Maintenance Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule D-5 -- Fleet-Vehicle Replacement Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule D-6 -- Fleet-Vehicle Replacement Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule E -- Self-Insurance Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule E-1 -- Self-Insurance Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule E-2 -- Self-Insurance Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule F -- Airport Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule F-1 -- Airport Combined Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule F-2 -- Airport Fund-Aeronautical Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule F-3 -- Airport Fund Non-Aeronautical Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule F-4 -- Airport Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule G -- Transit Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule G-1 -- Transit Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule G-2 -- Transit Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule G-3 -- Municipal Area Express (MAX) Balance Sheet for Twelve Months Ended June 30, 2013

Schedule G-4 -- Municipal Area Express (MAX) Statement of Revenues, Expenditures and Changes in Fund Balance for Twelve Months Ended June 30, 2013.

Schedule G-5 -- Municipal Area Express (MAX) Statement of Cash Flow for Twelve Months Ended June 30, 2013.

Schedule H -- Water Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule H-1 -- Water Fund Operations Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule H-2 -- Water Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule I -- Emergency Medical Services Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule I-1 -- Emergency Medical Services Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013

Schedule I-2 -- Emergency Medical Services Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule J -- Sanitation Enterprise Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule J-1 -- Sanitation Enterprise Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule J-2 -- Sanitation Enterprise Fund Statement of Cash Flows for Twelve Months Ended June 30, 2008.

Schedule K -- Cultural Arts Center Enterprise Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule K-1 -- Cultural Arts Center Enterprise Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule K-2 -- Cultural Arts Center Enterprise Fund Budget to Actual by Programs for Twelve Months Ended June 30, 2013.

Schedule K-3 -- Cultural Arts Center Enterprise Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule L -- Sewer Enterprise Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule L-1 -- Sewer Enterprise Fund Operations Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule L-2 -- Sewer Enterprise Fund Operations Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule M -- Parks and Recreation Enterprise Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule M-1 -- Parks and Recreation Enterprise Combined Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule M-2 -- Parks and Recreation – Recreation Services Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule M-3 -- Parks and Recreation – Cultural Services Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013

Schedule M-4 -- Parks and Recreation Enterprise Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule N – Capital Improvements Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule N-1 -- Capital Improvements Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Twelve Months Ended June 30, 2013.

Schedule O – Prop C Local Return/Grants and Discretionary Funds Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule O-1 -- Prop C Local Return/Grants and Discretionary Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Twelve Months Ended June 30, 2013.

Schedule P – Measure R Local Return and Highway Program/Grants and Discretionary Funds Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule P-1 – Measure R Local Return and Highway Program/Grants and Discretionary Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Twelve Months Ended June 30, 2013.

Schedule Q -- Torrance Public Financing Authority Restricted Capital Project Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Twelve Months Ended June 30, 2013.

Schedule R -- Torrance Public Financing Authority Debt Service Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Twelve Months Ended June 30, 2013.

Schedule S – Housing Authority of the City of Torrance-Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule S-1 -- Housing Authority of the City of Torrance-Combined Statement of Revenue and Expenses for Twelve Months Ended June 30, 2013.

Schedule S-2 – Housing Authority of the City of Torrance- Statement of Revenue and Expenses-Housing Assistance Payments-Budget to Actual For Twelve Months Ended June 30, 2013.

Schedule S-3 – Housing Authority of the City of Torrance-Statement of Revenue and Expenses-Administration-Budget to Actual For Twelve Months Ended June 30, 2013.

Schedule T -- Selected Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Twelve Months Ended June 30, 2013.

Schedule U – Cable & Community Relations/Public Access/PEG Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule U-1 -- Cable & Community Relations Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule U-2 -- Cable & Community Relations Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule U-3 -- Cable TV Public Access Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule U-4 -- Cable TV Public Access Cash Flows for Twelve Months Ended June 30, 2013.

Schedule U-5 – Public Education Government Access (PEG) Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule U-6 -- Public Education Government Access (PEG) Fund Cash Flows for Twelve Months Ended June 30, 2013.

Schedule V -- Animal Control Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule V-1 -- Animal Control Fund Statement of Revenues and Expenses –Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule V-2 -- Animal Control Fund Statement of Cash Flows for Twelve Months Ended June 30, 2013.

Schedule W-- Air Quality Management District Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule W-1 -- Air Quality Management District Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

Schedule X -- Vanpool/Rideshare Fund Balance Sheet for Twelve Months Ended June 30, 2013.

Schedule X-1 -- Vanpool/Rideshare Fund Statement of Revenues and Expenses-Budget to Actual for Twelve Months Ended June 30, 2013.

## Schedule A

### GENERAL FUND REVENUE SUMMARY-ANNUAL BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED

|  | Annual<br>Budget      | Year-To-Date<br>Actual | Budget<br>%   | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-To-Date<br>Actual | FY 2012<br>Budget<br>% |
|--|-----------------------|------------------------|---------------|-----------------------------|-----------------------------------|------------------------|
| <b><u>TAXES</u></b>                            |                       |                        |               |                             |                                   |                        |
| Property taxes                                 | \$ 30,059,158         | \$ 30,186,102          | 100.4%        | \$ 29,580,000               | \$ 28,493,846                     | 96.3%                  |
| VLF Swap and repayment                         | 11,426,000            | 11,257,216             | 98.5%         | 11,510,000                  | 11,201,890                        | 97.3%                  |
| Sales and use taxes                            | 31,192,560            | 31,804,637             | 102.0%        | 27,040,000                  | 30,163,249                        | 111.6%                 |
| Sales tax flip                                 | 9,983,740             | 10,090,541             | 101.1%        | 8,930,000                   | 9,321,765                         | 104.4%                 |
| Utility users tax:                             |                       |                        |               |                             |                                   |                        |
| Electricity                                    | 15,343,000            | 13,793,875             | 89.9%         | 15,392,000                  | 13,662,407                        | 88.8%                  |
| Gas:   |                       |                        |               |                             |                                   |                        |
| Refineries                                     | 3,532,000             | 2,936,466              | 83.1%         | 4,061,000                   | 2,842,293                         | 70.0%                  |
| Other  | 2,766,000             | 2,525,508              | 91.3%         | 2,767,000                   | 2,635,223                         | 95.2%                  |
| Water  | 3,030,000             | 2,652,756              | 87.5%         | 2,009,000                   | 2,647,992                         | 131.8%                 |
| Cable  | 1,564,000             | 1,093,272              | 69.9%         | 1,497,000                   | 1,490,230                         | 99.5%                  |
| Telecommunication/Cellular                     | 8,572,000             | 8,540,769              | 99.6%         | 9,874,000                   | 8,165,777                         | 82.7%                  |
| Sub Total - Utility users tax                  | 34,807,000            | 31,542,646             | 90.6%         | 35,600,000                  | 31,443,922                        | 88.3%                  |
| Business license tax/permit tax                | 8,656,650             | 8,711,295              | 100.6%        | 8,220,000                   | 8,424,511                         | 102.5%                 |
| Franchise tax                                  | 5,400,000             | 4,437,839              | 82.2%         | 5,400,000                   | 6,156,963                         | 114.0%                 |
| Occupancy tax                                  | 8,272,800             | 8,636,313              | 104.4%        | 7,660,000                   | 7,900,185                         | 103.1%                 |
| PSAF   | 1,442,000             | 1,396,766              | 96.9%         | 1,400,000                   | 1,427,890                         | 102.0%                 |
| Construction tax                               | 800,000               | 972,936                | 121.6%        | 800,000                     | 1,016,044                         | 127.0%                 |
| Real property transfer tax                     | 600,000               | 623,928                | 104.0%        | 600,000                     | 470,050                           | 78.3%                  |
| Oil severance tax                              | 10,000                | 8,760                  | 87.6%         | 10,000                      | 10,913                            | 109.1%                 |
| <b>TOTAL TAXES</b>                             | <b>142,649,908</b>    | <b>139,668,979</b>     | <b>97.9%</b>  | <b>136,750,000</b>          | <b>136,031,228</b>                | <b>99.5%</b>           |
| <b><u>LICENSES AND PERMITS</u></b>             |                       |                        |               |                             |                                   |                        |
| Construction permits/other license fee/permits | 2,015,300             | 2,185,598              | 108.5%        | 2,121,000                   | 2,065,747                         | 97.4%                  |
| <b>TOTAL LICENSES/ FEES</b>                    | <b>2,015,300</b>      | <b>2,185,598</b>       | <b>108.5%</b> | <b>2,121,000</b>            | <b>2,065,747</b>                  | <b>97.4%</b>           |
| <b><u>FINES AND FORFEITURES</u></b>            |                       |                        |               |                             |                                   |                        |
| General court fines                            | 350,000               | 176,609                | 50.5%         | 350,000                     | 370,477                           | 105.9%                 |
| Traffic fines/parking citations                | 980,000               | 833,204                | 85.0%         | 980,000                     | 855,304                           | 87.3%                  |
| <b>TOTAL FINES/FORFEITURES</b>                 | <b>1,330,000</b>      | <b>1,009,813</b>       | <b>75.9%</b>  | <b>1,330,000</b>            | <b>1,225,781</b>                  | <b>92.2%</b>           |
| <b><u>REV-USE OF MONEY/PROPERTY</u></b>        |                       |                        |               |                             |                                   |                        |
| Investment earnings                            | 1,400,000             | (1,272,797)            | -190.9%       | 2,000,000                   | 1,316,976                         | 65.8%                  |
| Rents, royalties and leases                    | 1,425,400             | 1,381,907              | 96.9%         | 1,360,000                   | 1,358,969                         | 99.9%                  |
| <b>TOTAL USE OF MONEY/PROPERTY</b>             | <b>2,825,400</b>      | <b>109,110</b>         | <b>3.9%</b>   | <b>3,360,000</b>            | <b>2,675,945</b>                  | <b>79.6%</b>           |
| <b><u>REVENUES FROM OTHER AGENCIES</u></b>     |                       |                        |               |                             |                                   |                        |
| State motor vehicle licenses                   | -                     | 76,748                 | 0.0%          | 580,000                     | 74,069                            | 12.8%                  |
| State homeowners' property tax                 | 250,000               | 227,586                | 91.0%         | 250,000                     | 234,829                           | 93.9%                  |
| Other State revenues                           | 120,000               | 80,386                 | 67.0%         | 150,000                     | 103,174                           | 68.8%                  |
| <b>TOTAL OTHER AGENCIES</b>                    | <b>370,000</b>        | <b>384,720</b>         | <b>104.0%</b> | <b>980,000</b>              | <b>412,072</b>                    | <b>42.0%</b>           |
| <b><u>CHARGES FOR CURRENT SERVICES</u></b>     |                       |                        |               |                             |                                   |                        |
| City Clerk                                     | 11,000                | 10,163                 | 92.4%         | 9,000                       | 11,060                            | 122.9%                 |
| Community Development                          | 1,636,000             | 1,400,316              | 85.6%         | 1,366,000                   | 1,523,344                         | 111.5%                 |
| Community Services                             | 550,000               | 539,692                | 98.1%         | 589,000                     | 524,264                           | 89.0%                  |
| Non-Departmental                               | 333,701               | 21,712                 | 6.5%          | 530,000                     | 15,703                            | 3.0%                   |
| Police   | 566,000               | 433,900                | 76.7%         | 536,000                     | 529,275                           | 98.7%                  |
| Fire   | 1,881,500             | 1,706,508              | 90.7%         | 1,880,000                   | 1,339,641                         | 71.3%                  |
| Public Works                                   | 170,000               | 180,979                | 106.5%        | 159,000                     | 166,482                           | 104.7%                 |
| <b>TOTAL CURRENT SERVICE CHARGES</b>           | <b>5,148,201</b>      | <b>4,293,270</b>       | <b>83.4%</b>  | <b>5,069,000</b>            | <b>4,109,769</b>                  | <b>81.1%</b>           |
| <b><u>OTHER REVENUES</u></b>                   |                       |                        |               |                             |                                   |                        |
| Other revenues                                 | 705,935               | 1,399,841              | 198.3%        | 698,083                     | 569,492                           | 81.6%                  |
| Contributions-Enterprises                      | 3,100,000             | 2,860,451              | 92.3%         | 3,612,320                   | 3,630,320                         | 100.5%                 |
| Operating transfers in                         | 9,570,525             | 9,909,070              | 103.5%        | 11,677,172                  | 9,058,104                         | 77.6%                  |
| <b>TOTAL OTHER REVENUES</b>                    | <b>13,376,460</b>     | <b>14,169,362</b>      | <b>105.9%</b> | <b>15,987,575</b>           | <b>13,257,916</b>                 | <b>82.9%</b>           |
| <b>Total General Fund Revenues</b>             | <b>\$ 167,715,269</b> | <b>\$ 161,820,852</b>  | <b>96.5%</b>  | <b>\$ 165,597,575</b>       | <b>159,778,458</b>                | <b>96.5%</b>           |



**EXPENDITURES SUMMARY BY FUND - BUDGET TO ACTUAL - ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

**Schedule B**

|                                      | FY 12-13              |                              |   | FY 11-12              |                              |                                |
|--------------------------------------|-----------------------|------------------------------|---|-----------------------|------------------------------|--------------------------------|
|                                      | REVISED<br>BUDGET     | EXPEND<br>WITHOUT<br>ENCUMBR | % OF<br>BUDGET<br>TO<br>ACTUAL<br>W/O ENC | REVISED<br>BUDGET     | EXPEND<br>WITHOUT<br>ENCUMBR | % OF<br>BUDGET<br>TO<br>ACTUAL |
| <b>GENERAL FUND</b>                  |                       |                              |   |                       |                              |                                |
| <b>BY DEPARTMENT:</b>                |                       |                              |   |                       |                              |                                |
| Council/Commissions                  | \$ 493,350            | \$ 451,812                   | 91.6%                                     | 595,819               | 450,067                      | 75.5%                          |
| City Manager                         | 2,543,831             | 2,328,082                    | 91.5%                                     | 2,698,149             | 2,503,218                    | 92.8%                          |
| City Attorney                        | 2,118,904             | 1,956,991                    | 92.4%                                     | 2,150,276             | 2,015,073                    | 93.7%                          |
| City Clerk                           | 977,587               | 969,791                      | 99.2%                                     | 1,053,087             | 963,130                      | 91.5%                          |
| City Treasurer                       | 909,062               | 908,262                      | 99.9%                                     | 922,182               | 858,966                      | 93.1%                          |
| Finance                              | 4,379,259             | 3,965,583                    | 90.6%                                     | 4,377,126             | 4,008,899                    | 91.6%                          |
| Human Resources                      | 2,040,696             | 1,830,818                    | 89.7%                                     | 2,081,913             | 1,881,350                    | 90.4%                          |
| Civil Service                        | 501,762               | 434,529                      | 86.6%                                     | 476,958               | 398,197                      | 83.5%                          |
| Community Development                | 7,203,048             | 6,965,399                    | 96.7%                                     | 7,190,782             | 6,933,886                    | 96.4%                          |
| Comm & Info Tech                     | 4,522,374             | 4,362,215                    | 96.5%                                     | 4,451,009             | 4,264,322                    | 95.8%                          |
| General Services                     | 4,014,531             | 3,267,290                    | 81.4%                                     | 4,062,853             | 3,470,914                    | 85.4%                          |
| Police                               | 66,516,372            | 65,486,432                   | 98.5%                                     | 65,391,073            | 64,792,012                   | 99.1%                          |
| Fire                                 | 26,480,192            | 26,480,192                   | 100.0%                                    | 25,439,685            | 25,439,685                   | 100.0%                         |
| Public Works                         | 11,751,568            | 11,155,045                   | 94.9%                                     | 11,722,595            | 10,161,410                   | 86.7%                          |
| Community Services                   | 14,047,351            | 13,576,597                   | 96.6%                                     | 14,018,364            | 13,604,156                   | 97.0%                          |
| <b>Non-Departmental (1001 only):</b> |                       |                              |   |                       |                              |                                |
| Insurance                            | 25,000                | 15,486                       | 61.9%                                     | 25,000                | 14,576                       | 58.3%                          |
| Community Promotion                  | 181,000               | 154,297                      | 85.2%                                     | 325,500               | 280,750                      | 86.3%                          |
| Non-Departmental                     | 3,240,586             | 1,331,008                    | 41.1%                                     | 3,217,954             | 2,005,664                    | 62.3%                          |
| Non-Dept. Salary Reimb.              | (1,267,028)           | (103,672)                    | 8.2%                                      | (1,118,000)           | (614,572)                    | 55.0%                          |
| Leaseback                            | 4,109,630             | 4,104,450                    | 99.9%                                     | 4,127,104             | 4,032,175                    | 97.7%                          |
| Community Improvements               | 140,000               | 25,062                       | 17.9%                                     | 140,000               | 26,767                       | 19.1%                          |
| Indirect Costs Reim.                 | (5,513,346)           | (5,230,414)                  | 94.9%                                     | (5,250,519)           | (4,732,952)                  | 90.1%                          |
| Transfers                            | 19,581,046            | 18,786,077                   | 95.9%                                     | 17,660,268            | 16,889,563                   | 95.6%                          |
| <b>Total General Fund</b>            | <b>168,996,775</b>    | <b>163,221,332</b>           | <b>96.6%</b>                              | <b>165,759,178</b>    | <b>159,647,256</b>           | <b>96.3%</b>                   |
| Fleet Svcs                           | 5,660,126             | 5,250,193                    | 92.8%                                     | 5,798,053             | 5,307,102                    | 91.5%                          |
| Self - Insurance                     | 5,176,527             | 4,840,764                    | 93.5%                                     | 5,612,924             | 4,580,611                    | 81.6%                          |
| <b>Total Internal Service</b>        | <b>10,836,653</b>     | <b>10,090,957</b>            | <b>93.1%</b>                              | <b>11,410,977</b>     | <b>9,887,713</b>             | <b>86.7%</b>                   |
| Airport                              | 12,822,371            | 12,469,295                   | 97.2%                                     | 12,198,140            | 11,575,358                   | 94.9%                          |
| Transit                              | 28,737,491            | 24,714,175                   | 86.0%                                     | 25,192,626            | 23,682,349                   | 94.0%                          |
| Water                                | 39,760,607            | 38,601,099                   | 97.1%                                     | 31,573,934            | 31,327,307                   | 99.2%                          |
| Emergency Medical Services           | 10,909,473            | 11,168,509                   | 102.4%                                    | 10,706,211            | 10,706,211                   | 100.0%                         |
| Sanitation                           | 11,650,446            | 11,405,661                   | 97.9%                                     | 11,813,745            | 11,465,309                   | 97.1%                          |
| Cultural Arts                        | 2,165,284             | 1,908,880                    | 88.2%                                     | 2,161,885             | 1,975,947                    | 91.4%                          |
| Sewer                                | 4,852,682             | 4,836,603                    | 99.7%                                     | 4,632,144             | 4,486,681                    | 96.9%                          |
| Parks & Recreation                   | 8,575,827             | 7,354,413                    | 85.8%                                     | 8,463,414             | 7,742,431                    | 91.5%                          |
| <b>Total Enterprise</b>              | <b>119,474,181</b>    | <b>112,458,635</b>           | <b>94.1%</b>                              | <b>106,742,099</b>    | <b>102,961,593</b>           | <b>96.5%</b>                   |
| Section 8 Rental Assistance          | 6,916,927             | 6,517,808                    | 94.2%                                     | 6,912,213             | 6,470,542                    | 93.6%                          |
| Cable & Comm Relations               | 1,760,239             | 1,582,859                    | 89.9%                                     | 1,655,509             | 1,570,738                    | 94.9%                          |
| Cable Public Edu Gov Access          | 136,935               | 98,784                       | 72.1%                                     | 150,000               | 150,000                      | 100.0%                         |
| Cable TV Public Access               | 395,881               | 371,668                      | 93.9%                                     | 402,595               | 374,988                      | 93.1%                          |
| Air Quality Mgmt District            | 189,876               | 144,221                      | 76.0%                                     | 220,062               | 180,608                      | 82.1%                          |
| Animal Control Fund                  | 466,300               | 335,354                      | 71.9%                                     | 465,967               | 337,543                      | 72.4%                          |
| Van Pool/Ride Share                  | 256,370               | 233,586                      | 91.1%                                     | 261,930               | 231,694                      | 88.5%                          |
| Gas Tax (Transfers Only)             | 1,040,000             | 1,040,000                    | 100.0%                                    | 1,040,000             | 1,040,000                    | 100.0%                         |
| Street Lighting District             | 3,122,126             | 2,751,533                    | 88.1%                                     | 3,180,201             | 2,727,338                    | 85.8%                          |
| Torrance Pub Fin Auth Debt Svc       | 4,576,657             | 4,576,657                    | 100.0%                                    | 4,571,180             | 4,571,180                    | 100.0%                         |
| <b>Total External Funds</b>          | <b>18,861,311</b>     | <b>17,652,470</b>            | <b>93.6%</b>                              | <b>18,859,657</b>     | <b>17,654,631</b>            | <b>93.6%</b>                   |
| <b>GRAND TOTAL</b>                   | <b>\$ 318,168,920</b> | <b>\$ 303,423,394</b>        | <b>95.4%</b>                              | <b>\$ 302,771,911</b> | <b>\$ 290,151,193</b>        | <b>95.8%</b>                   |

## EXPENDITURES DETAIL BY FUND - BUDGET TO ACTUAL - ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS

## SALARIES AND BENEFITS EXPENDITURES

FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

## Schedule B-1

|                                 | FY 12-13                        |                                    |                             | FY 11-12              |                                  |                             |
|---------------------------------|---------------------------------|------------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------|
|                                 | SALARIES AND<br>BENEFITS BUDGET | SALARIES AND<br>BENEFITS<br>ACTUAL | % OF<br>BUDGET TO<br>ACTUAL | REVISED<br>BUDGET     | SALARIES &<br>BENEFITS<br>ACTUAL | % OF<br>BUDGET TO<br>ACTUAL |
| <b>GENERAL FUND</b>             |                                 |                                    |                             |                       |                                  |                             |
| <b>BY DEPARTMENT:</b>           |                                 |                                    |                             |                       |                                  |                             |
| Council/Commissions             | \$ 103,000                      | \$ 102,736                         | 99.7%                       | \$ 94,100             | \$ 93,954                        | 99.8%                       |
| City Manager                    | 1,984,262                       | 1,944,442                          | 98.0%                       | 1,929,439             | 1,924,679                        | 99.8%                       |
| City Attorney                   | 1,670,530                       | 1,636,004                          | 97.9%                       | 1,730,004             | 1,695,472                        | 98.0%                       |
| City Clerk                      | 828,809                         | 828,807                            | 100.0%                      | 838,744               | 838,594                          | 100.0%                      |
| City Treasurer                  | 714,683                         | 714,681                            | 100.0%                      | 710,663               | 658,574                          | 92.7%                       |
| Finance                         | 3,706,480                       | 3,414,801                          | 92.1%                       | 3,747,244             | 3,518,252                        | 93.9%                       |
| Human Resources                 | 1,390,512                       | 1,295,718                          | 93.2%                       | 1,400,894             | 1,344,155                        | 95.9%                       |
| Civil Service                   | 395,093                         | 359,308                            | 90.9%                       | 337,318               | 323,055                          | 95.8%                       |
| Community Development           | 6,016,419                       | 5,964,210                          | 99.1%                       | 5,995,611             | 5,990,887                        | 99.9%                       |
| Comm & Info Tech                | 3,670,695                       | 3,638,647                          | 99.1%                       | 3,652,645             | 3,533,285                        | 96.7%                       |
| General Services                | 2,711,759                       | 2,559,864                          | 94.4%                       | 2,736,773             | 2,689,380                        | 98.3%                       |
| Police                          | 61,124,498                      | 60,257,555                         | 98.6%                       | 59,900,278            | 59,511,935                       | 99.4%                       |
| Fire                            | 24,655,362                      | 24,655,362                         | 100.0%                      | 23,797,054            | 23,797,054                       | 100.0%                      |
| Public Works                    | 6,927,294                       | 6,918,953                          | 99.9%                       | 6,949,481             | 5,952,773                        | 85.7%                       |
| Community Services              | 10,064,890                      | 9,781,863                          | 97.2%                       | 10,224,755            | 9,966,590                        | 97.5%                       |
| Non-Departmental (1001 only):   |                                 |                                    |                             |                       |                                  |                             |
| Non-Departmental                | 562,133                         | 300,106                            | 53.4%                       | 548,827               | 64,984                           | 11.8%                       |
| Non-Dept. Salary Reimb.         | (1,267,028)                     | (103,672)                          | 8.2%                        | (1,118,000)           | (614,572)                        | 55.0%                       |
| Community Improvements          | 10,000                          | 925                                | 9.3%                        | 10,000                | 619                              | 6.2%                        |
| <b>Total General Fund</b>       | <b>125,269,391</b>              | <b>124,270,310</b>                 | <b>99.2%</b>                | <b>123,485,830</b>    | <b>121,289,670</b>               | <b>98.2%</b>                |
| <br>Fleet Svcs                  | <br>2,986,241                   | <br>2,982,521                      | <br>99.9%                   | <br>2,929,109         | <br>2,884,166                    | <br>98.5%                   |
| Self - Insurance                | 712,700                         | 673,371                            | 94.5%                       | 765,800               | 691,541                          | 90.3%                       |
| <b>Total Internal Service</b>   | <b>3,698,941</b>                | <b>3,655,892</b>                   | <b>98.8%</b>                | <b>3,694,909</b>      | <b>3,575,707</b>                 | <b>96.8%</b>                |
| <br>Airport                     | <br>1,553,559                   | <br>1,441,017                      | <br>92.8%                   | <br>1,546,759         | <br>1,449,149                    | <br>93.7%                   |
| Transit                         | 14,713,512                      | 12,866,932                         | 87.4%                       | 13,464,260            | 12,515,632                       | 93.0%                       |
| Water                           | 4,595,878                       | 4,599,770                          | 100.1%                      | 4,843,812             | 4,770,869                        | 98.5%                       |
| Emergency Medical Services      | 9,961,642                       | 9,961,642                          | 100.0%                      | 9,803,494             | 9,803,494                        | 100.0%                      |
| Sanitation                      | 4,002,024                       | 4,011,221                          | 100.2%                      | 4,056,407             | 3,968,035                        | 97.8%                       |
| Cultural Arts                   | 1,491,036                       | 1,370,572                          | 91.9%                       | 1,500,522             | 1,500,522                        | 100.0%                      |
| Sewer                           | 1,839,223                       | 1,833,676                          | 99.7%                       | 1,813,603             | 1,794,002                        | 98.9%                       |
| Parks & Recreation              | 5,290,997                       | 4,786,012                          | 90.5%                       | 5,297,297             | 5,104,153                        | 96.4%                       |
| <b>Total Enterprise</b>         | <b>43,447,871</b>               | <b>40,870,842</b>                  | <b>94.1%</b>                | <b>42,326,154</b>     | <b>40,905,856</b>                | <b>96.6%</b>                |
| <br>Section 8 Rental Assistance | <br>525,000                     | <br>523,066                        | <br>99.6%                   | <br>531,600           | <br>525,617                      | <br>98.9%                   |
| Cable & Comm Relations          | 891,022                         | 732,909                            | 82.3%                       | 901,022               | 854,205                          | 94.8%                       |
| Cable Public Edu Gov Access     | -                               | -                                  | N/A                         | -                     | -                                | N/A                         |
| Cable TV Public Access          | 306,311                         | 300,310                            | 98.0%                       | 306,311               | 306,311                          | 100.0%                      |
| Air Quality Mgmt District       | 43,494                          | 37,655                             | 86.6%                       | 42,680                | 36,571                           | 85.7%                       |
| Animal Control Fund             | 343,400                         | 256,011                            | 74.6%                       | 343,600               | 250,472                          | 72.9%                       |
| Van Pool/Ride Share             | 80,010                          | 76,329                             | 95.4%                       | 80,915                | 80,915                           | 100.0%                      |
| Street Lighting District        | 627,666                         | 533,634                            | 85.0%                       | 670,766               | 501,059                          | 74.7%                       |
| <b>Total External Funds</b>     | <b>2,816,903</b>                | <b>2,459,914</b>                   | <b>87.3%</b>                | <b>2,876,894</b>      | <b>2,555,150</b>                 | <b>88.8%</b>                |
| <b>GRAND TOTAL</b>              | <b>\$ 175,233,106</b>           | <b>\$ 171,256,958</b>              | <b>97.7%</b>                | <b>\$ 172,383,787</b> | <b>\$ 168,326,383</b>            | <b>97.6%</b>                |

**EXPENDITURES DETAIL BY FUND - BUDGET TO ACTUAL-ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS**  
**MATERIALS, SERVICES AND OTHER EXPENDITURES**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

**Schedule B-2**

|                                | FY 12-13                    |                           |                 |                                   |                                     | FY 11-12                    |   |                                     |  |
|--------------------------------|-----------------------------|---------------------------|-----------------|-----------------------------------|-------------------------------------|-----------------------------|---|-------------------------------------|--|
|                                | MATERIALS, SERVICES, OTHERS |                           |                 |                                   |                                     | MATERIALS, SERVICES, OTHERS |   |                                     |  |
|                                | REVISED<br>BUDGET           | ACTUAL EXP<br>WITHOUT ENC | ACTUAL<br>REIMB | ACTUAL<br>EXPENSE NET OF<br>REIMB | % Of BUDGET<br>TO ACTUAL<br>W/O ENC | REVISED<br>BUDGET           | EXPENDITURES<br>WITHOUT<br>ENCUMBRANCES | % Of BUDGET<br>TO ACTUAL<br>W/O ENC |  |
| GENERAL FUND                   |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| BY DEPARTMENT:                 |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| Council/Commissions            | \$ 390,350                  | \$ 349,076                | \$ -            | \$ 349,076                        | 89.4%                               | \$ 501,719                  | \$ 356,113                              | 71.0%                               |  |
| City Manager                   | 559,569                     | 383,640                   | -               | 383,640                           | 68.6%                               | 768,710                     | 578,539                                 | 75.3%                               |  |
| City Attorney                  | 448,374                     | 320,987                   | -               | 320,987                           | 71.6%                               | 420,272                     | 319,601                                 | 76.0%                               |  |
| City Clerk                     | 148,778                     | 140,984                   | -               | 140,984                           | 94.8%                               | 214,343                     | 124,536                                 | 58.1%                               |  |
| City Treasurer                 | 194,379                     | 193,581                   | -               | 193,581                           | 99.6%                               | 211,519                     | 200,392                                 | 94.7%                               |  |
| Finance                        | 672,779                     | 550,782                   | -               | 550,782                           | 81.9%                               | 629,882                     | 490,647                                 | 77.9%                               |  |
| Human Resources                | 650,184                     | 554,330                   | (19,230)        | 535,100                           | 82.3%                               | 681,019                     | 537,195                                 | 78.9%                               |  |
| Civil Service                  | 106,669                     | 75,221                    | -               | 75,221                            | 70.5%                               | 139,640                     | 75,142                                  | 53.8%                               |  |
| Community Development          | 1,186,629                   | 1,001,189                 | -               | 1,001,189                         | 84.4%                               | 1,195,171                   | 942,999                                 | 78.9%                               |  |
| Comm & Info Tech               | 851,679                     | 1,624,005                 | (900,437)       | 723,568                           | 85.0%                               | 798,364                     | 731,037                                 | 91.6%                               |  |
| General Services               | 1,302,772                   | 1,747,258                 | (1,039,832)     | 707,426                           | 54.3%                               | 1,326,080                   | 781,534                                 | 58.9%                               |  |
| Police                         | 5,391,874                   | 5,232,271                 | (3,394)         | 5,228,877                         | 97.0%                               | 5,490,795                   | 5,280,077                               | 96.2%                               |  |
| Fire                           | 1,824,830                   | 2,130,482                 | (305,652)       | 1,824,830                         | 100.0%                              | 1,642,631                   | 1,642,631                               | 100.0%                              |  |
| Public Works                   | 4,824,274                   | 4,856,414                 | (620,322)       | 4,236,092                         | 87.8%                               | 4,773,114                   | 4,208,637                               | 88.2%                               |  |
| Community Services             | 3,982,461                   | 3,950,703                 | (155,969)       | 3,794,734                         | 95.3%                               | 3,793,609                   | 3,637,566                               | 95.9%                               |  |
| Non-Departmental (1001 only):  |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| Insurance                      | 25,000                      | 15,486                    | -               | 15,486                            | 61.9%                               | 25,000                      | 14,576                                  | 58.3%                               |  |
| Community Promotion            | 181,000                     | 154,297                   | -               | 154,297                           | 85.2%                               | 325,500                     | 280,750                                 | 86.3%                               |  |
| Non-Departmental               | 2,678,453                   | 1,042,812                 | (11,910)        | 1,030,902                         | 38.5%                               | 2,669,127                   | 1,940,680                               | 72.7%                               |  |
| Leaseback                      | 4,109,630                   | 4,104,450                 | -               | 4,104,450                         | 99.9%                               | 4,127,104                   | 4,032,175                               | 97.7%                               |  |
| Community Improvements         | 130,000                     | 24,137                    | -               | 24,137                            | 18.6%                               | 130,000                     | 26,148                                  | 20.1%                               |  |
| Indirect Costs Reim.           | (5,513,346)                 | (5,230,414)               | -               | (5,230,414)                       | 94.9%                               | (5,250,519)                 | (4,732,952)                             | 90.1%                               |  |
| Transfers                      | 19,581,046                  | 18,786,077                | -               | 18,786,077                        | 95.9%                               | 17,660,268                  | 16,889,563                              | 95.6%                               |  |
| Total General Fund             | 43,727,384                  | 42,007,768                | (3,056,746)     | 38,951,022                        | 89.1%                               | \$42,273,348                | 38,357,586                              | 90.7%                               |  |
|                                |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| Fleet Svcs                     | 2,673,885                   | 2,270,541                 | (2,869)         | 2,267,672                         | 84.8%                               | 2,868,944                   | 2,422,936                               | 84.5%                               |  |
| Self - Insurance               | 4,463,827                   | 4,167,393                 | -               | 4,167,393                         | 93.4%                               | 4,847,124                   | 3,889,070                               | 80.2%                               |  |
| Total Internal Service         | 7,137,712                   | 6,437,934                 | (2,869)         | 6,435,065                         | 90.2%                               | 7,716,068                   | 6,312,006                               | 81.8%                               |  |
|                                |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| Airport                        | 11,268,812                  | 11,028,278                | -               | 11,028,278                        | 97.9%                               | 10,651,381                  | 10,126,209                              | 95.1%                               |  |
| Transit                        | 14,023,979                  | 11,847,243                | -               | 11,847,243                        | 84.5%                               | 11,728,366                  | 11,166,717                              | 95.2%                               |  |
| Water                          | 35,164,729                  | 34,026,128                | (24,799)        | 34,001,329                        | 96.7%                               | 26,730,122                  | 26,556,438                              | 99.4%                               |  |
| Emergency Medical Services     | 947,831                     | 1,206,867                 | -               | 1,206,867                         | 127.3%                              | 902,717                     | 902,717                                 | 100.0%                              |  |
| Sanitation                     | 7,648,422                   | 7,453,845                 | (59,405)        | 7,394,440                         | 96.7%                               | 7,757,338                   | 7,497,274                               | 96.6%                               |  |
| Cultural Arts                  | 674,248                     | 538,308                   | -               | 538,308                           | 79.8%                               | 661,363                     | 475,425                                 | 71.9%                               |  |
| Sewer                          | 3,013,459                   | 3,002,927                 | -               | 3,002,927                         | 99.7%                               | 2,818,541                   | 2,692,679                               | 95.5%                               |  |
| Parks & Recreation             | 3,284,830                   | 2,568,401                 | -               | 2,568,401                         | 78.2%                               | 3,166,117                   | 2,638,278                               | 83.3%                               |  |
| Total Enterprise               | 76,026,310                  | 71,671,997                | (84,204)        | 71,587,793                        | 94.2%                               | 64,415,945                  | 62,055,737                              | 96.3%                               |  |
|                                |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| Section 8 Rental Assistance    | 6,391,927                   | 5,994,742                 | -               | 5,994,742                         | 93.8%                               | 6,380,613                   | 5,944,925                               | 93.2%                               |  |
| Cable & Comm Relations         | 869,217                     | 872,150                   | (22,200)        | 849,950                           | 97.8%                               | 754,487                     | 716,533                                 | 95.0%                               |  |
| Cable Public Edu Gov Access    | 136,935                     | 98,784                    | -               | 98,784                            | 72.1%                               | 150,000                     | 150,000                                 | 100.0%                              |  |
| Cable TV Public Access         | 89,570                      | 71,358                    | -               | 71,358                            | 79.7%                               | 96,284                      | 68,677                                  | 71.3%                               |  |
| Air Quality Mgmt District      | 146,382                     | 106,566                   | -               | 106,566                           | 72.8%                               | 177,382                     | 144,037                                 | 81.2%                               |  |
| Animal Control Fund            | 122,900                     | 79,343                    | -               | 79,343                            | 64.6%                               | 122,367                     | 87,071                                  | 71.2%                               |  |
| Van Pool/Ride Share            | 176,360                     | 157,257                   | -               | 157,257                           | 89.2%                               | 181,015                     | 150,779                                 | 83.3%                               |  |
| Gas Tax (Transfers Only)       | 1,040,000                   | 1,040,000                 | -               | 1,040,000                         | 100.0%                              | 1,040,000                   | 1,040,000                               | 100.0%                              |  |
| Street Lighting District       | 2,494,460                   | 2,217,899                 | -               | 2,217,899                         | 88.9%                               | 2,509,435                   | 2,226,279                               | 88.7%                               |  |
| Torrance Pub Fin Auth Debt Svc | 4,576,657                   | 4,576,657                 | -               | 4,576,657                         | 100.0%                              | 4,571,180                   | 4,571,180                               | 100.0%                              |  |
| Total External Funds           | 16,044,408                  | 15,214,756                | (22,200)        | 15,192,556                        | 94.7%                               | 15,982,763                  | 15,099,481                              | 94.5%                               |  |
|                                |                             |                           |                 |                                   |                                     |                             |   |                                     |  |
| GRAND TOTAL                    | \$ 142,935,814              | \$ 135,332,455            | \$ (3,166,019)  | \$ 132,166,436                    | 92.5%                               | \$ 130,388,124              | \$ 121,824,810                          | 93.4%                               |  |

**EXPENDITURES SUMMARY - BUDGET TO ACTUAL - GENERAL FUND (1001) BY CHARACTER  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|  | REVISED BUDGET<br>FY 12-13 | EXPENDITURES<br>WITHOUT<br>ENCUMBRANCES | % OF<br>ANNUAL<br>BUDGET TO<br>ACTUAL<br>WITHOUT<br>ENC. | ENCUMB.   | % OF ANNUAL<br>BUDGET TO ACTUAL<br>WITH ENC. |
|--|----------------------------|---|--|-----------|--|
| Salaries and Benefits                    | \$ 137,005,039             | \$ 133,132,721                          | 97.2%  | \$ -      | 97.2%  |
| Salaries and Benefits Reimb              | (11,735,648)               | (8,862,411)                             | 75.5%  | -         | 75.5%  |
| Subtotal Salaries and Benefits           | 125,269,391                | 124,270,310                             | 99.2%  | -         | 99.2%  |
| Materials and Supplies                   | 12,468,243                 | 10,361,172                              | 83.1%  | 519,713   | 87.3%  |
| Senior Mobile Home Subsidy               | 37,600                     | 35,700                                  | 94.9%  | -         | 94.9%  |
| Prof Services/Contracts/Utilities        | 8,071,692                  | 6,806,205                               | 84.3%  | 751,684   | 93.6%  |
| Travel, Training & Membership Dues       | 901,567                    | 690,126                                 | 76.5%  | 92,868    | 86.8%  |
| Depreciation and Amortization            | 325                        | 325                                     | 100.0%   | -         | 100.0%                                       |
| Liabilities and Other Insurance          | 1,535,125                  | 972,019                                 | 63.3%  | -         | 63.3%  |
| Interdepartmental Charges                | 3,853,648                  | 3,853,648                               | 100.0%   | -         | 100.0%                                       |
| Debt Service                             | 4,969,630                  | 4,494,097                               | 90.4%  | -         | 90.4%  |
| Capital Acquisition                      | 213,484                    | 171,164                                 | 80.2%  | 52,412    | 104.7%                                       |
| Reimb from Other Funds                   | (3,459,278)                | (3,056,745)                             | 88.4%  | -         | 88.4%  |
| Bad Debt and Other Losses                | 11                         | 11                                      | 100.0%   | -         | 100.0%                                       |
| Other Expenditures                       | 109,440                    | 109,440                                 | 100.0%   | -         | 100.0%                                       |
| Reimb - Indirect Costs                   | (5,513,346)                | (5,230,414)                             | 94.9%  | -         | 94.9%  |
| Operating Transfers Out                  | 20,539,243                 | 19,744,274                              | 96.1%  | -         | 96.1%  |
| Subtotal Materials, Supplies, & Services | 43,727,384                 | 38,951,022                              | 89.1%  | 1,416,677 | 92.3%  |
| Total General Fund - 1001                | 168,996,775                | 163,221,332                             | 96.6%  | 1,416,677 | 97.4%  |

**ADOPTED BUDGET AND AMENDMENTS BY FUND  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

**Schedule B-4**

|                                      | ANNUAL ADOPTED<br>BUDGET FY 12-13 | PRIOR YEAR<br>ENCUMBRANCE<br>BUDGET | ANNUAL BUDGET<br>AMENDMENTS<br>FY 12-13 | ANNUAL AMENDED<br>BUDGET FY 12-13 |
|--------------------------------------|-----------------------------------|-------------------------------------|---|-----------------------------------|
| <b>GENERAL FUND</b>                  |                                   |                                     |   |                                   |
| <b>BY DEPARTMENT:</b>                |                                   |                                     |   |                                   |
| Council/Commissions                  | \$ 492,690                        | \$ -                                | \$ 660                                  | \$ 493,350                        |
| City Manager                         | 2,473,514                         | 12,043                              | 58,274                                  | 2,543,831                         |
| City Attorney                        | 2,118,904                         | 2,846                               | (2,846)                                 | 2,118,904                         |
| City Clerk                           | 957,633                           | 76,700                              | (56,746)                                | 977,587                           |
| City Treasurer                       | 885,117                           | -                                   | 23,945                                  | 909,062                           |
| Finance                              | 4,336,697                         | 76,495                              | (33,933)                                | 4,379,259                         |
| Human Resources                      | 2,008,462                         | 39,895                              | (7,661)                                 | 2,040,696                         |
| Civil Service                        | 586,087                           | -                                   | (84,325)                                | 501,762                           |
| Community Development                | 7,163,412                         | 102,253                             | (62,617)                                | 7,203,048                         |
| Comm & Info Tech                     | 4,515,464                         | 31,433                              | (24,523)                                | 4,522,374                         |
| General Services                     | 4,014,531                         | -                                   | -                                       | 4,014,531                         |
| Police                               | 66,480,389                        | 37,981                              | (1,998)                                 | 66,516,372                        |
| Fire                                 | 26,290,382                        | 37,136                              | 152,674                                 | 26,480,192                        |
| Public Works                         | 11,702,559                        | 140,120                             | (91,111)                                | 11,751,568                        |
| Community Services                   | 13,977,361                        | 4,309                               | 65,681                                  | 14,047,351                        |
| <b>Non-Departmental (1001 only):</b> |                                   |                                     |   |                                   |
| Insurance                            | 25,000                            | -                                   | -                                       | 25,000                            |
| Community Promotion                  | 157,622                           | -                                   | 23,378                                  | 181,000                           |
| Non-Departmental                     | 3,206,033                         | -                                   | 34,553                                  | 3,240,586                         |
| Non-Dept. Salary Reimb.              | (1,267,028)                       | -                                   | -                                       | (1,267,028)                       |
| Leaseback                            | 4,084,630                         | -                                   | 25,000                                  | 4,109,630                         |
| Community Improvements               | 140,000                           | -                                   | -                                       | 140,000                           |
| Indirect Costs Reim.                 | (5,513,346)                       | -                                   | -                                       | (5,513,346)                       |
| Transfers                            | 19,711,021                        | -                                   | (129,975)                               | 19,581,046                        |
| <b>Total General Fund</b>            | <b>168,547,134</b>                | <b>561,211</b>                      | <b>(111,570)</b>                        | <b>168,996,775</b>                |
| <br>Fleet Svcs                       | <br>5,858,126                     | <br>3,345,365                       | <br>(3,543,365)                         | <br>5,660,126                     |
| Self - Insurance                     | 4,689,733                         | 11,020                              | 475,774                                 | 5,176,527                         |
| <b>Total Internal Service</b>        | <b>10,547,859</b>                 | <b>3,356,385</b>                    | <b>(3,067,591)</b>                      | <b>10,836,653</b>                 |
| <br>Airport                          | <br>11,886,447                    | <br>6,369                           | <br>929,555                             | <br>12,822,371                    |
| Transit                              | 27,705,763                        | -                                   | 1,031,728                               | 28,737,491                        |
| Water                                | 33,502,468                        | 10,399                              | 6,247,740                               | 39,760,607                        |
| Emergency Medical Services           | 11,039,025                        | 1,422                               | (130,974)                               | 10,909,473                        |
| Sanitation                           | 10,950,511                        | 269,684                             | 430,251                                 | 11,650,446                        |
| Cultural Arts                        | 2,165,284                         | -                                   | -                                       | 2,165,284                         |
| Sewer                                | 4,062,387                         | 6,829                               | 783,466                                 | 4,852,682                         |
| Parks & Recreation                   | 8,500,261                         | 38,954                              | 36,612                                  | 8,575,827                         |
| <b>Total Enterprise</b>              | <b>109,812,146</b>                | <b>333,657</b>                      | <b>9,328,378</b>                        | <b>119,474,181</b>                |
| <br>Section 8 Rental Assistance      | <br>6,916,142                     | <br>1,347                           | <br>(562)                               | <br>6,916,927                     |
| Cable & Comm Relations               | 1,750,685                         | 22,091                              | (12,537)                                | 1,760,239                         |
| Cable Public Edu Gov Access          | -                                 | -                                   | 136,935                                 | 136,935                           |
| Cable TV Public Access               | 392,093                           | 15,958                              | (12,170)                                | 395,881                           |
| Air Quality Mgmt District            | 189,876                           | -                                   | -                                       | 189,876                           |
| Animal Control Fund                  | 466,300                           | -                                   | -                                       | 466,300                           |
| Van Pool/Ride Share                  | 256,370                           | -                                   | -                                       | 256,370                           |
| Gas Tax (Transfers Only)             | 1,040,000                         | -                                   | -                                       | 1,040,000                         |
| Street Lighting District             | 3,122,126                         | -                                   | -                                       | 3,122,126                         |
| Torr Public Financing Auth Debt Svc  | 4,576,657                         | -                                   | -                                       | 4,576,657                         |
| <b>Total External Funds</b>          | <b>18,710,249</b>                 | <b>39,396</b>                       | <b>111,666</b>                          | <b>18,861,311</b>                 |
| <br><b>GRAND TOTAL</b>               | <br><b>\$ 307,617,388</b>         | <br><b>\$ 4,290,649</b>             | <br><b>\$ 6,260,883</b>                 | <br><b>\$ 318,168,920</b>         |

## Schedule C

### INTERNAL SERVICE & ENTERPRISE FUND REVENUE SUMMARY-BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|                               | FY 12-13              |                                |                       |                        |                                | FY 11-12              |                        |                                |  |
|-------------------------------|-----------------------|--------------------------------|-----------------------|------------------------|--------------------------------|-----------------------|------------------------|--------------------------------|--|
|                               | Revised<br>Budget     | Budgeted<br>Use of<br>Fund Bal | Total<br>Budget       | Year-To-Date<br>Actual | % of<br>Budget<br>to<br>Actual | Revised<br>Budget     | Year-To-Date<br>Actual | % of<br>Budget<br>to<br>Actual |  |
| Fleet Services                | \$ 6,405,700          | \$ -                           | \$ 6,405,700          | \$ 6,576,066           | 102.7%                         | \$ 6,307,162          | \$ 6,896,845           | 109.3%                         |  |
| Self-Insurance                | 3,809,446             | -                              | 3,809,446             | 3,825,291              | 100.4%                         | 3,556,277             | 3,660,603              | 102.9%                         |  |
| <b>Total Internal Service</b> | <b>10,215,146</b>     | <b>-</b>                       | <b>10,215,146</b>     | <b>10,401,357</b>      | <b>101.8%</b>                  | <b>9,863,439</b>      | <b>10,557,448</b>      | <b>107.0%</b>                  |  |
|                               |                       |                                |                       |                        |                                |                       |                        |                                |  |
| Airport                       | 11,835,100            | 987,271                        | 12,822,371            | 12,469,294             | 97.2%                          | 12,198,140            | 11,989,129             | 98.3%                          |  |
| Transit                       | 25,581,791            | 78,132                         | 25,659,923            | 24,607,180             | 95.9%                          | 23,121,761            | 21,741,532             | 94.0%                          |  |
| Water                         | 35,187,000            | -                              | 35,187,000            | 36,316,536             | 103.2%                         | 32,976,055            | 34,178,515             | 103.6%                         |  |
| Emergency Medical Svcs        | 10,871,815            | -                              | 10,871,815            | 11,005,565             | 101.2%                         | 10,685,199            | 10,706,211             | 100.2%                         |  |
| Sanitation                    | 10,952,928            | 697,517                        | 11,650,445            | 11,405,663             | 97.9%                          | 11,813,745            | 11,465,308             | 97.1%                          |  |
| Cultural Arts                 | 1,984,117             | 181,167                        | 2,165,284             | 1,908,881              | 88.2%                          | 2,161,885             | 1,975,945              | 91.4%                          |  |
| Sewer                         | 3,138,000             | 1,714,682                      | 4,852,682             | 4,836,601              | 99.7%                          | 4,632,144             | 4,486,681              | 96.9%                          |  |
| Parks & Recreation            | 8,142,416             | -                              | 8,142,416             | 7,547,476              | 92.7%                          | 9,199,304             | 8,254,463              | 89.7%                          |  |
| <b>Total Enterprise</b>       | <b>\$ 107,693,167</b> | <b>\$ 3,658,769</b>            | <b>\$ 111,351,936</b> | <b>\$ 110,097,196</b>  | <b>98.9%</b>                   | <b>\$ 106,788,233</b> | <b>\$ 104,797,784</b>  | <b>98.1%</b>                   |  |

# Schedule D

## FLEET SERVICES - COMBINED

### BALANCE SHEET JUNE 30, 2013

|  | <i>Operations and<br/>Maintenance<br/>June 30, 2013</i> | <i>Vehicle Replacement<br/>June 30, 2013</i> | <i>Shop Equipment<br/>Replacement<br/>June 30, 2013</i> | <i>Total</i>         |
|--|---|--|---|----------------------|
| <b>ASSETS</b>                                      |   |  |   |                      |
| Pooled cash and investments                        | \$ (1,279,378)  | \$ 18,041,007                                | \$ 144,811  | \$ 16,906,440        |
| Accounts receivable                                | -   | 73,150                                       | -   | 73,150               |
| Accrued interest receivable                        | -   | 69,133                                       | -   | 69,133               |
| Inventories  | 1,211,762   | -  | -   | 1,211,762            |
| <b>Total Current Assets</b>                        | <b>(67,616)</b>   | <b>18,183,290</b>                            | <b>144,811</b>  | <b>18,260,485</b>    |
| Property, plant and equipment, net                 | -   | 9,048,316                                    | 7,088   | 9,055,404            |
| <b>Total Assets</b>                                | <b>\$ (67,616)</b>                                      | <b>\$ 27,231,606</b>                         | <b>\$ 151,899</b>                                       | <b>\$ 27,315,889</b> |
| <b>LIABILITIES AND FUND EQUITY</b>                 |   |  |   |                      |
| <b>Current Liabilities</b>                         |   |  |   |                      |
| Accounts payable                                   | \$ 253,212  | \$ 2,840                                     | \$ -  | \$ 256,052           |
| Accrued salaries and benefits                      | 461,570   | -  | -   | 461,570              |
| Capital Lease Payable                              | -   | 310,121                                      | -   | 310,121              |
| <b>Total Liabilities</b>                           | <b>714,782</b>  | <b>312,961</b>                               | <b>-</b>  | <b>1,027,743</b>     |
| <b>Fund Equity (Deficit)</b>                       |   |  |   |                      |
| Retained earnings - reserved                       | -   | 26,918,645                                   | -   | 26,918,645           |
| Retained earnings (deficit) - unreserved           | (782,398)   | -  | 151,899   | (630,499)            |
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$ (67,616)</b>                                      | <b>\$ 27,231,606</b>                         | <b>\$ 151,899</b>                                       | <b>\$ 27,315,889</b> |

# Schedule D-1

## FLEET SERVICES - COMBINED FUNDS

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|   | FY 2012                     |  |                             | FY 2012                     |  |                                       |
|---|-----------------------------|--|-----------------------------|-----------------------------|--|---------------------------------------|
|   | FY 2013<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Actual to Budget<br>%<br>Without Enc. |
| <b>OPERATING REVENUES</b>   |                             |  |                             |                             |  |                                       |
| Rental Income   | \$ 7,020                    | \$ -                                   | 0.0%                        | 7,020                       | \$ 362                                 | 5.2%                                  |
| Charges for services  | 5,566,896                   | 5,751,773                              | 103.3%                      | 5,039,328                   | 5,650,947                              | 112.1%                                |
| <b>Total Operating Revenues</b>   | <b>5,573,916</b>            | <b>5,751,773</b>                       | <b>103.2%</b>               | <b>5,046,348</b>            | <b>5,651,309</b>                       | <b>112.0%</b>                         |
| <b>OPERATING EXPENSES:</b>  |                             |  |                             |                             |  |                                       |
| Salaries and employee benefits  | 2,986,241                   | 2,982,521                              | 99.9%                       | 2,929,109                   | 2,884,166                              | 98.5%                                 |
| Materials and supplies  | 354,719                     | 279,762                                | 78.9%                       | 745,435                     | 680,325                                | 91.3%                                 |
| Other Professional Services   | 53,516                      | 53,153                                 | 99.3%                       | 57,016                      | 48,013                                 | 84.2%                                 |
| Depreciation  | 2,115,040                   | 1,757,988                              | 83.1%                       | 1,895,000                   | 1,543,732                              | 81.5%                                 |
| Interdepartmental charges   | 110,529                     | 110,529                                | 100.0%                      | 114,497                     | 114,497                                | 100.0%                                |
| Liability and claims  | 7,943                       | 7,555                                  | 95.1%                       | 23,943                      | 7,555                                  | 31.6%                                 |
| Other   | 6,800                       | 6,685                                  | 98.3%                       | 13,300                      | 9,060                                  | 68.1%                                 |
| <b>Total Operating Expenses</b>   | <b>5,634,788</b>            | <b>5,198,193</b>                       | <b>92.3%</b>                | <b>5,778,300</b>            | <b>5,287,348</b>                       | <b>91.5%</b>                          |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(60,872)</b>             | <b>553,580</b>                         | <b>1009.4%</b>              | <b>(731,952)</b>            | <b>363,961</b>                         | <b>149.7%</b>                         |
| <b>NON-OPERATING REVENUES (LOSS)</b>  |                             |  |                             |                             |  |                                       |
| Interest income - Operations  | 258,000                     | 191,635                                | 74.3%                       | 254,000                     | 238,595                                | 93.9%                                 |
| Gain from sale of fixed assets  | 80,464                      | 128,457                                | 159.6%                      | 80,464                      | 70,015                                 | 87.0%                                 |
| (Loss) from sale of fixed assets  | (4,432)                     | (4,432)                                | 100.0%                      | -                           | -                                      | N/A                                   |
| Miscellaneous revenues  | -                           | -                                      | N/A                         | -                           | 10,576                                 | N/A                                   |
| <b>Total Non-Operating Revenues (Loss)</b>  | <b>334,032</b>              | <b>315,660</b>                         | <b>94.5%</b>                | <b>334,464</b>              | <b>319,186</b>                         | <b>95.4%</b>                          |
| <b>NON-OPERATING EXPENSES</b>   |                             |  |                             |                             |  |                                       |
| Interest expense  | 2,828                       | 2,828                                  | 100.0%                      | -                           | -                                      | N/A                                   |
| Other-Purchase under \$5k   | -                           | 26,661                                 | N/A                         | -                           | -                                      | N/A                                   |
| <b>Income (Loss) before transfers</b>   | <b>270,332</b>              | <b>839,751</b>                         | <b>310.6%</b>               | <b>(397,488)</b>            | <b>683,147</b>                         | <b>271.9%</b>                         |
| <b>TRANSFERS IN</b>   | <b>493,320</b>              | <b>504,201</b>                         | <b>102.2%</b>               | <b>926,350</b>              | <b>926,350</b>                         | <b>100.0%</b>                         |
| <b>TRANSFERS OUT</b>  | <b>(18,078)</b>             | <b>(18,078)</b>                        | <b>100.0%</b>               | <b>(19,753)</b>             | <b>(19,753)</b>                        | <b>100.0%</b>                         |
| <b>NET INCOME (LOSS) BEFORE VEHICLE ACQUISITIONS</b>                                    | <b>745,574</b>              | <b>1,325,874</b>                       | <b>177.8%</b>               | <b>509,109</b>              | <b>1,589,744</b>                       | <b>312.3%</b>                         |
| <b>VEHICLE ACQUISITIONS</b>   | <b>(4,935,592)</b>          | <b>(2,307,430)</b>                     | <b>46.8%</b>                | <b>(789,270)</b>            | <b>(787,987)</b>                       | <b>99.8%</b>                          |
| <b>ADD: DEPRECIATION</b>  | <b>2,115,040</b>            | <b>1,757,988</b>                       | <b>83.1%</b>                | <b>1,895,000</b>            | <b>1,543,732</b>                       | <b>81.5%</b>                          |
| <b>CHANGE IN CASH AVAILABLE AFTER VEHICLE ACQUISITIONS AND ADDITION OF DEPRECIATION</b> | <b>\$ (2,074,978)</b>       | <b>\$ 776,432</b>                      | <b>137.4%</b>               | <b>1,614,839</b>            | <b>2,345,489</b>                       | <b>145.2%</b>                         |
| <b>FUEL AND PARTS INVENTORY</b>   |                             |  |                             |                             |  |                                       |
| Parts Inventory Purchases   | \$ 1,368,000                | \$ 1,473,470                           | 107.7%                      | 1,266,000                   | \$ 1,298,286                           | 102.6%                                |
| Fuel Inventory Purchases  | 1,600,000                   | 1,469,287                              | 91.8%                       | 1,600,000                   | 1,488,863                              | 93.1%                                 |
| <b>Total Parts &amp; Fuel Inventory Purchases</b>                                       | <b>\$ 2,968,000</b>         | <b>\$ 2,942,757</b>                    | <b>99.1%</b>                | <b>2,866,000</b>            | <b>\$ 2,787,149</b>                    | <b>97.2%</b>                          |



***FLEET SERVICES FUND - COMBINED***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

***Cash flows from operating activities***

|  |           |
|--|-----------|
| Operating income (loss)  | \$553,580 |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |           |
| Depreciation and amortization  | 1,757,988 |
| Decrease (Increase) in interest receivable   | 4,662     |
| Decrease (Increase) in accounts receivable   | (63,150)  |
| Decrease (Increase) in inventory   | 88        |
| (Decrease) Increase in accounts payable  | (93,298)  |
| (Decrease) Increase in accrued liabilities   | 61,573    |
|  | <hr/>     |

***Net cash provided by operating activities*** \$2,221,443

***Cash flows from capital and related financing activities***

|  |             |
|--|-------------|
| Capital expenditures                     | (2,180,154) |
| Capital lease payment including interest | (104,896)   |
| Proceeds from sale of fixed assets       | 130,610     |
| Purchase under \$5k                      | (26,661)    |
|  | <hr/>       |

***Net cash used by capital and related financing activities*** (2,181,101)

***Cash flows from noncapital financing activities***

|                         |          |
|-------------------------|----------|
| Operating transfers in  | 504,201  |
| Operating transfers out | (18,078) |
|                         | <hr/>    |

***Net cash provided by noncapital financing activities*** 486,123

***Cash flows from investing activities***

|                         |         |
|-------------------------|---------|
| Interest on investments | 191,635 |
|                         | <hr/>   |

***Net cash provided by investing activities*** 

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191,635

***Net change in cash*** 718,100

**Cash, and cash equivalents, July 1, 2012** 

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16,188,340

**Cash and cash equivalents, June 30, 2013** 

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\$16,906,440

# Schedule D-3

## FLEET - OPERATIONS AND MAINTENANCE

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|   | <b>FY 2013<br/>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to Budget<br/>%<br/>Without Enc.</b> |
|---|--------------------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>                         |                                      |   |                                      |                                      |   |  |
| Rental Income                                     | \$ 7,020                             | \$ -  | 0.0%                                 | \$ 7,020                             | \$ 362  | 5.2%   |
| Charges for services                              | 2,692,980                            | 2,782,787                                       | 103.3%                               | 2,634,800                            | 2,790,272   | 105.9%   |
| <b>Total Operating Revenues</b>                   | <b>2,700,000</b>                     | <b>2,782,787</b>                                | <b>103.1%</b>                        | <b>2,641,820</b>                     | <b>2,790,634</b>  | <b>105.6%</b>  |
| <b>OPERATING EXPENSES:</b>                        |                                      |   |                                      |                                      |   |  |
| Salaries and employee benefits                    | 2,986,241                            | 2,982,521                                       | 99.9%                                | 2,929,109                            | 2,884,166   | 98.5%  |
| Materials and supplies                            | 354,719                              | 279,762   | 78.9%                                | 745,435                              | 680,325   | 91.3%  |
| Professional Services                             | 53,516                               | 53,153  | 99.3%                                | 57,016                               | 48,013  | 84.2%  |
| Interdepartmental charges                         | 110,529                              | 110,529   | 100.0%                               | 114,497                              | 114,497   | 100.0%   |
| Liability and claims                              | 7,943                                | 7,555   | 95.1%                                | 23,943                               | 7,555   | 31.6%  |
| Other   | 6,800                                | 6,685   | 98.3%                                | 13,300                               | 9,060   | 68.1%  |
| <b>Total Operating Expenses</b>                   | <b>3,519,748</b>                     | <b>3,440,205</b>                                | <b>97.7%</b>                         | <b>3,883,300</b>                     | <b>3,743,616</b>  | <b>96.4%</b>   |
| <b>Income (Loss) before transfers</b>             | <b>(819,748)</b>                     | <b>(657,418)</b>                                | <b>80.2%</b>                         | <b>(1,241,480)</b>                   | <b>(952,982)</b>  | <b>76.8%</b>   |
| <b>TRANSFERS IN</b>                               | <b>467,776</b>                       | <b>467,776</b>                                  | <b>100.0%</b>                        | <b>467,776</b>                       | <b>467,776</b>  | <b>100.0%</b>  |
| <b>TRANSFERS OUT</b>                              | <b>(18,078)</b>                      | <b>(18,078)</b>                                 | <b>100.0%</b>                        | <b>(19,753)</b>                      | <b>(19,753)</b>   | <b>100.0%</b>  |
| <b>NET INCOME (LOSS) AFTER TRANSFERS</b>          | <b>\$ (370,050)</b>                  | <b>\$ (207,720)</b>                             | <b>56.1%</b>                         | <b>\$ (793,457)</b>                  | <b>\$ (504,959)</b>   | <b>63.6%</b>   |
| <b>FUEL AND PARTS INVENTORY</b>                   |                                      |   |                                      |                                      |   |  |
| Parts Inventory Purchases                         | \$ 1,368,000                         | \$ 1,473,470                                    | 107.7%                               | \$ 1,266,000                         | \$ 1,298,286  | 102.6%   |
| Fuel Inventory Purchases                          | 1,600,000                            | 1,469,287                                       | 91.8%                                | 1,600,000                            | 1,488,863   | 93.1%  |
| <b>Total Parts &amp; Fuel Inventory Purchases</b> | <b>\$ 2,968,000</b>                  | <b>\$ 2,942,757</b>                             | <b>99.1%</b>                         | <b>\$ 2,866,000</b>                  | <b>\$ 2,787,149</b>   | <b>97.2%</b>   |

***FLEET - OPERATIONS AND MAINTENANCE***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

***Cash flows from operating activities***

|  |               |
|--|---------------|
| Operating loss   | (\$657,418)   |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities: |               |
| Decrease (Increase) in inventory   | 88            |
| (Decrease) Increase in accounts payable  | (8,475)       |
| (Decrease) Increase in accrued liabilities   | 61,573        |
|  | <u>61,573</u> |

***Net cash used by operating activities*** (\$604,232)

***Cash flows from noncapital financing activities***

|                         |                 |
|-------------------------|-----------------|
| Operating transfers in  | 467,776         |
| Operating transfers out | <u>(18,078)</u> |

***Net cash provided by noncapital financing activities*** 449,698

***Net change in cash*** (154,534)

**Cash, and cash equivalents, July 1, 2012** (1,124,844)

**Cash and cash equivalents, June 30, 2013** (\$1,279,378)

# Schedule D-5

## FLEET - VEHICLE REPLACEMENT FUND

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|   | FY 2013<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to Budget<br>%<br>Without Enc. |
|---|-----------------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>   |                             |  |                             |                             |   |  |
| Charges for services  | \$ 2,873,916                | \$ 2,968,986                           | 103.3%                      | \$ 2,404,528                | \$ 2,860,675                                      | 119.0%   |
| <b>Total Operating Revenues</b>   | 2,873,916                   | 2,968,986                              | 103.3%                      | 2,404,528                   | 2,860,675   | 119.0%   |
| <b>OPERATING EXPENSES:</b>  |                             |  |                             |                             |   |  |
| Depreciation  | 2,115,040                   | 1,757,988                              | 83.1%                       | 1,895,000                   | 1,543,732   | 81.5%  |
| <b>Total Operating Expenses</b>   | 2,115,040                   | 1,757,988                              | 83.1%                       | 1,895,000                   | 1,543,732   | 81.5%  |
| <b>OPERATING INCOME (LOSS)</b>  | 758,876                     | 1,210,998                              | 159.6%                      | 509,528                     | 1,316,943   | 258.5%   |
| <b>NON-OPERATING REVENUES (LOSS)</b>  |                             |  |                             |                             |   |  |
| Interest income - Operations  | 258,000                     | 191,635                                | 74.3%                       | 254,000                     | 238,595   | 93.9%  |
| Gain from sale of fixed assets  | 80,464                      | 128,457                                | 159.6%                      | 80,464                      | 70,015  | 87.0%  |
| (Loss) from sale of fixed assets  | (4,432)                     | (4,432)                                | 100.0%                      | -                           | -   | N/A  |
| Miscellaneous Revenues  | -                           | -                                      | N/A                         | -                           | 10,576  | N/A  |
| <b>Total Non-Operating Revenues (Loss)</b>  | 334,032                     | 315,660                                | 94.5%                       | 334,464                     | 319,186   | 95.4%  |
| <b>NON-OPERATING EXPENSES</b>   |                             |  |                             |                             |   |  |
| Interest expense  | 2,828                       | 2,828                                  | 100.0%                      | -                           | -   | N/A  |
| Other-Purchase under \$5k   | -                           | 26,661                                 | N/A                         | -                           | -   | N/A  |
| <b>Income (Loss) before transfers</b>   | 1,090,080                   | 1,497,169                              | 137.3%                      | 843,992                     | 1,636,129   | 193.9%   |
| <b>TRANSFERS IN</b>   | 25,544                      | 36,425                                 | 142.6%                      | 458,574                     | 458,574   | 100.0%   |
| <b>NET INCOME (LOSS) BEFORE VEHICLE ACQUISITIONS</b>                                    | 1,115,624                   | 1,533,594                              | 137.5%                      | 1,302,566                   | 2,094,703   | 160.8%   |
| <b>VEHICLE ACQUISITIONS</b>   | (4,935,592)                 | (2,307,430)                            | 46.8%                       | (789,270)                   | (787,987)   | 99.8%  |
| <b>ADD: DEPRECIATION</b>  | 2,115,040                   | 1,757,988                              | 83.1%                       | 1,895,000                   | 1,543,732   | 81.5%  |
| <b>CHANGE IN CASH AVAILABLE AFTER VEHICLE ACQUISITIONS AND ADDITION OF DEPRECIATION</b> | \$ (1,704,928)              | \$ 984,152                             | 157.7%                      | \$ 2,408,296                | \$ 2,850,448                                      | 118.4%   |

***FLEET - VEHICLE REPLACEMENT FUND***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

***Cash flows from operating activities***

|  |                  |
|--|------------------|
| Operating income   | \$1,210,998      |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities: |                  |
| Depreciation and amortization  | 1,757,988        |
| Decrease (Increase) in interest receivable   | 4,662            |
| Decrease (Increase) in accounts receivable   | (63,150)         |
| (Decrease) Increase in accounts payable  | (84,823)         |
|  | <u>1,714,787</u> |

***Net cash provided by operating activities*** \$2,825,675

***Cash flows from capital and related financing activities***

|  |                    |
|--|--------------------|
| Capital expenditures                     | (2,180,154)        |
| Capital lease payment including interest | (104,896)          |
| Purchase under \$5k                      | (26,661)           |
| Proceeds from sale of fixed assets       | 130,610            |
|  | <u>(2,181,101)</u> |

***Net cash used by capital and related financing activities*** (2,181,101)

***Cash flows from noncapital financing activities***

|                        |               |
|------------------------|---------------|
| Operating transfers in | <u>36,425</u> |
|------------------------|---------------|

***Net cash provided by noncapital financing activities*** 36,425

***Cash flows from investing activities***

|                         |                |
|-------------------------|----------------|
| Interest on investments | <u>191,635</u> |
|-------------------------|----------------|

***Net cash provided by investing activities*** 191,635

***Net change in cash*** 872,634

**Cash, and cash equivalents, July 1, 2012** 17,168,373

**Cash and cash equivalents, June 30, 2013** \$18,041,007

**SELF-INSURANCE FUND****BALANCE SHEET  
JUNE 30, 2013****ASSETS****June 30, 2013****Current Assets**

|                             |                  |
|-----------------------------|------------------|
| Pooled Cash and Investments | \$ 6,550,498     |
| Restricted cash             | 4,200            |
| <b>Total Current Assets</b> | <b>6,554,698</b> |

|                     |        |
|---------------------|--------|
| Accounts Receivable | 16,925 |
| Prepays             | 50     |
| Equipment, Net      | 9,622  |

|                     |                     |
|---------------------|---------------------|
| <b>Total Assets</b> | <b>\$ 6,581,295</b> |
|---------------------|---------------------|

**LIABILITIES AND FUND EQUITY****Liabilities**

|  |            |
|--|------------|
| Accounts Payable                               | \$ 226,983 |
| Accrued-Workers' Compensation Claims-Long Term | 21,601,994 |
| Accrued-Liability Claims-Long Term             | 4,801,753  |
| Accrued-Salaries and Benefits                  | 11,010     |

|                          |                   |
|--------------------------|-------------------|
| <b>Total Liabilities</b> | <b>26,641,740</b> |
|--------------------------|-------------------|

**Fund Equity (Deficit)**

|                             |              |
|-----------------------------|--------------|
| Retained Earnings (Deficit) | (20,060,445) |
|-----------------------------|--------------|

|                                    |                     |
|------------------------------------|---------------------|
| <b>Total Fund Equity (Deficit)</b> | <b>(20,060,445)</b> |
|------------------------------------|---------------------|

|  |                     |
|--|---------------------|
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$ 6,581,295</b> |
|--|---------------------|

## SELF-INSURANCE FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100.0% EXPIRED

|                                 | FY2013<br>Annual<br>Budget | FY2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY2013<br>Budget<br>%<br>Without Enc. | FY2012<br>Annual<br>Budget | FY2012<br>Year-To-Date<br>Actual<br>Without Enc. | FY2012<br>Actual to<br>Budget %<br>Without Enc. |
|---------------------------------|----------------------------|--|---------------------------------------|----------------------------|--|---|
| <b>OPERATING REVENUES</b>       |                            |  |                                       |                            |  |   |
| Charges for services            | \$ 2,445,946               | \$ 2,461,791                                     | 100.6%                                | \$ 2,392,777               | \$ 2,497,103                                     | 104.4%  |
| <b>Total Operating Revenues</b> | <b>2,445,946</b>           | <b>2,461,791</b>                                 | <b>100.6%</b>                         | <b>2,392,777</b>           | <b>2,497,103</b>                                 | <b>104.4%</b>                                   |
| <b>OPERATING EXPENSES</b>       |                            |  |                                       |                            |  |   |
| Salaries and employee benefits  | 712,700                    | 673,371  | 94.5%                                 | 765,800                    | 691,541  | 90.3%   |
| Materials and supplies          | 23,995                     | 23,569   | 98.2%                                 | 20,995                     | 20,971   | 99.9%   |
| Other Professional Services     | 145,515                    | 115,067  | 79.1%                                 | 142,829                    | 121,851  | 85.3%   |
| Depreciation and Amortization   | 2,400                      | 2,160  | 90.0%                                 | -                          | -  | N/A   |
| Insurance and claims            | 4,250,899                  | 3,987,847  | 93.8%                                 | 4,652,810                  | 3,720,132  | 80.0%   |
| Interdepartmental charges       | 19,660                     | 19,660   | 100.0%                                | 19,617                     | 19,617   | 100.0%  |
| Other                           | 6,800                      | 4,532  | 66.6%                                 | 6,800                      | 2,425  | 35.7%   |
| <b>Total Operating Expenses</b> | <b>5,161,969</b>           | <b>4,826,206</b>                                 | <b>93.5%</b>                          | <b>5,608,851</b>           | <b>4,576,537</b>                                 | <b>81.6%</b>                                    |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(2,716,023)</b>         | <b>(2,364,415)</b>                               | <b>87.1%</b>                          | <b>(3,216,074)</b>         | <b>(2,079,434)</b>                               | <b>64.7%</b>                                    |
| <b>TRANSFERS IN</b>             | 1,363,500                  | 1,363,500  | 100.0%                                | 1,163,500                  | 1,163,500  | 100.0%  |
| <b>TRANSFERS OUT</b>            | (14,558)                   | (14,558)   | 100.0%                                | (4,073)                    | (4,073)  | 100.0%  |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (1,367,081)</b>      | <b>\$ (1,015,473)</b>                            | <b>74.3%</b>                          | <b>\$ (2,056,647)</b>      | <b>\$ (920,007)</b>                              | <b>44.7%</b>                                    |

**SELF-INSURANCE FUND**

**STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

**Cash flows from operating activities**

|  |                |
|--|----------------|
| Operating income (loss)  | \$ (2,364,415) |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |                |
| Depreciation and Amortization  | 2,160          |
| (Increase) decrease in accounts receivable   | (16,925)       |
| (Increase) decrease in prepaids  | (50)           |
| Increase (decrease) in accrued liabilities   | 11,010         |
| Increase (decrease) in accounts payable  | 90,910         |

**Net cash used by operating activities** \$ (2,277,310)

**Cash flows from noncapital financing activities**

|                         |           |
|-------------------------|-----------|
| Operating transfers in  | 1,363,500 |
| Operating transfers out | (14,558)  |

**Net cash provided by noncapital activities** 1,348,942

**Net change in cash** (928,368)

**Cash, and cash equivalents, July 1, 2012** 7,483,066

**Cash, and cash equivalents, June 30, 2013** \$ 6,554,698



**AIRPORT FUND****BALANCE SHEET**

June 30, 2013

|  | <b><u>JUNE 30, 2013</u></b> |
|--|-----------------------------|
| <b>ASSETS</b>                            |                             |
| Pooled Cash and Investments              | \$ 6,462,618                |
| Accounts Receivable                      | 254,529                     |
| Interest Receivable                      | 26,363                      |
| Prepayments                              | 1,806                       |
| <i>Total Current Assets</i>              | <b>6,745,316</b>            |
| Property, Plant and Equipment, net       | 6,620,547                   |
| <b>Total Assets</b>                      | <b>\$ 13,365,863</b>        |
| <b>LIABILITIES AND FUND EQUITY</b>       |                             |
| <b>Current Liabilities</b>               |                             |
| Accounts Payable                         | \$ 101,252                  |
| Deferred Liabilities                     | 265,273                     |
| Accrued Salaries and Benefits            | 130,025                     |
| <i>Total Current Liabilities</i>         | <b>496,550</b>              |
| <b>Total Liabilities</b>                 | <b>496,550</b>              |
| <b>Fund Equity</b>                       |                             |
| Retained Earnings- Reserved              | 987,271                     |
| Retained Earnings- Unreserved            | 11,882,042                  |
| <b>Total Fund Equity</b>                 | <b>12,869,313</b>           |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 13,365,863</b>        |

## Schedule F-1

**AIRPORT FUND - COMBINED**  
**STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                       | Annual<br>Budget   | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to Budget<br>%<br>Without Enc. |
|---------------------------------------|--------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                    |  |                             |                             |   |  |
| Leased land area rentals              | \$ 9,067,100       | \$ 9,067,591                           | 100.0%                      | 8,724,100                   | \$ 8,807,915                                      | 101.0%   |
| Hangar and building rentals           | 2,481,000          | 2,466,005                              | 99.4%                       | 2,409,000                   | 2,443,813   | 101.4%   |
| Airfield fees and charges             | 188,000            | 164,678                                | 87.6%                       | 183,000                     | 164,891   | 90.1%  |
| Other                                 | 14,000             | 28,509                                 | 203.6%                      | 464,000                     | 478,909   | 103.2%   |
| <b>Total Operating Revenues</b>       | <b>11,750,100</b>  | <b>11,726,783</b>                      | <b>99.8%</b>                | <b>11,780,100</b>           | <b>11,895,528</b>                                 | <b>101.0%</b>                                    |
| <b>OPERATING EXPENSES</b>             |                    |  |                             |                             |   |  |
| Salaries and employee benefits        | 1,553,559          | 1,441,017                              | 92.8%                       | 1,546,759                   | 1,449,149   | 93.7%  |
| Materials and supplies                | 369,994            | 261,448                                | 70.7%                       | 317,540                     | 289,491   | 91.2%  |
| Other professional services           | 456,641            | 372,077                                | 81.5%                       | 442,111                     | 393,814   | 89.1%  |
| Depreciation and amortization         | 375,000            | 371,677                                | 99.1%                       | 374,659                     | 374,644   | 100.0%   |
| Insurance and Claims                  | 20,169             | 14,056                                 | 69.7%                       | 28,169                      | 28,152  | 99.9%  |
| Inter- Departmental charges           | 785,951            | 785,932                                | 100.0%                      | 798,204                     | 756,620   | 94.8%  |
| Payment to City in lieu of taxes      | 300,000            | 300,000                                | 100.0%                      | 300,000                     | 300,000   | 100.0%   |
| Leased Land Rental                    | 1,600,000          | 1,600,000                              | 100.0%                      | 1,600,000                   | 1,600,000   | 100.0%   |
| Bad Debt Expense                      | 25,000             | 2,393                                  | 9.6%                        | 25,000                      | 9,581   | 38.3%  |
| Other                                 | 29,107             | 14,408                                 | 49.5%                       | 28,807                      | 8,063   | 28.0%  |
| <b>Total Operating Expenses</b>       | <b>5,515,421</b>   | <b>5,163,008</b>                       | <b>93.6%</b>                | <b>5,461,249</b>            | <b>5,209,514</b>                                  | <b>95.4%</b>                                     |
| <b>OPERATING INCOME (LOSS)</b>        | <b>6,234,679</b>   | <b>6,563,775</b>                       | <b>105.3%</b>               | <b>6,318,851</b>            | <b>6,686,014</b>                                  | <b>105.8%</b>                                    |
| <b>NON-OPERATING REVENUES</b>         |                    |  |                             |                             |   |  |
| Interest income - Operations          | 85,000             | 79,071                                 | 93.0%                       | 75,000                      | 93,601  | 124.8%   |
| <b>Total Non-Operating Revenues</b>   | <b>85,000</b>      | <b>79,071</b>                          | <b>93.0%</b>                | <b>75,000</b>               | <b>93,601</b>                                     | <b>124.8%</b>                                    |
| <b>NON-OPERATING EXPENSES</b>         |                    |  |                             |                             |   |  |
| Interest expense                      | 77,000             | 77,000                                 | 100.0%                      | 102,000                     | 102,000   | 100.0%   |
| <b>Income (Loss) Before Transfers</b> | <b>6,242,679</b>   | <b>6,565,846</b>                       | <b>105.2%</b>               | <b>6,291,851</b>            | <b>6,677,615</b>                                  | <b>106.1%</b>                                    |
| <b>TRANSFERS OUT</b>                  | <b>(7,229,950)</b> | <b>(7,229,286)</b>                     | <b>100.0%</b>               | <b>(6,634,891)</b>          | <b>(6,263,845)</b>                                | <b>94.4%</b>                                     |
| <b>FROM FUND BALANCE</b>              | <b>987,271</b>     | <b>663,440</b>                         | <b>67.2%</b>                | <b>343,040</b>              | <b>-</b>  | <b>0.0%</b>                                      |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>        | <b>\$ -</b>                            | <b>N/A</b>                  | <b>\$ -</b>                 | <b>\$ 413,770</b>                                 | <b>N/A</b>                                       |

## Schedule F-2

**AIRPORT - AERONAUTICAL**  
**STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                       | Annual<br>Budget | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to Budget<br>%<br>Without Enc. |
|---------------------------------------|------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                  |  |                             |                             |   |  |
| Leased land area rentals              | \$ 1,489,100     | \$ 1,475,849                           | 99.1%                       | 1,436,100                   | \$ 1,446,920                                      | 100.8%   |
| Hangar and building rentals           | 2,481,000        | 2,466,005                              | 99.4%                       | 2,409,000                   | 2,443,813   | 101.4%   |
| Airfield fees and charges             | 188,000          | 164,678                                | 87.6%                       | 183,000                     | 164,891   | 90.1%  |
| Other Revenues                        | 14,000           | 28,509                                 | 203.6%                      | 14,000                      | 28,909  | 206.5%   |
| <b>Total Operating Revenues</b>       | <b>4,172,100</b> | <b>4,135,041</b>                       | <b>99.1%</b>                | <b>4,042,100</b>            | <b>4,084,533</b>                                  | <b>101.0%</b>                                    |
| <b>OPERATING EXPENSES</b>             |                  |  |                             |                             |   |  |
| Salaries and employee benefits        | 1,402,837        | 1,284,141                              | 91.5%                       | 1,401,558                   | 1,291,983   | 92.2%  |
| Materials and supplies                | 369,994          | 261,448                                | 70.7%                       | 317,540                     | 289,491   | 91.2%  |
| Other Professional services           | 351,393          | 296,721                                | 84.4%                       | 333,099                     | 318,514   | 95.6%  |
| Depreciation and amortization         | 375,000          | 371,677                                | 99.1%                       | 374,659                     | 374,644   | 100.0%   |
| Insurance and claims                  | 20,169           | 14,056                                 | 69.7%                       | 28,169                      | 28,152  | 99.9%  |
| Inter-Departmental charges            | 752,176          | 752,157                                | 100.0%                      | 798,204                     | 756,620   | 94.8%  |
| Payment to City in lieu of taxes      | 300,000          | 300,000                                | 100.0%                      | 300,000                     | 300,000   | 100.0%   |
| Bad Debt Expense                      | 25,000           | 2,393                                  | 9.6%                        | 25,000                      | 9,581   | 38.3%  |
| Other                                 | 7,500            | 1,819                                  | 24.3%                       | 7,200                       | 2,615   | 36.3%  |
| <b>Total Operating Expenses</b>       | <b>3,604,069</b> | <b>3,284,412</b>                       | <b>91.1%</b>                | <b>3,585,429</b>            | <b>3,371,600</b>                                  | <b>94.0%</b>                                     |
| <b>OPERATING INCOME (LOSS)</b>        | <b>568,031</b>   | <b>850,629</b>                         | <b>149.8%</b>               | <b>456,671</b>              | <b>712,933</b>                                    | <b>156.1%</b>                                    |
| <b>NON-OPERATING EXPENSES</b>         |                  |  |                             |                             |   |  |
| Interest expense                      | 77,000           | 77,000                                 | 100.0%                      | 102,000                     | 102,000   | 100.0%   |
| <b>Total Non-Operating Expenses</b>   | <b>77,000</b>    | <b>77,000</b>                          | <b>100.0%</b>               | <b>102,000</b>              | <b>102,000</b>                                    | <b>100.0%</b>                                    |
| <b>Income (Loss) Before Transfers</b> | <b>491,031</b>   | <b>773,629</b>                         | <b>157.6%</b>               | <b>354,671</b>              | <b>610,933</b>                                    | <b>172.3%</b>                                    |
| <b>TRANSFERS OUT</b>                  | <b>(943,862)</b> | <b>(943,198)</b>                       | <b>99.9%</b>                | <b>(531,143)</b>            | <b>(528,667)</b>                                  | <b>99.5%</b>                                     |
| <b>FROM FUND BALANCE</b>              | <b>452,831</b>   | <b>169,569</b>                         | <b>37.4%</b>                | <b>176,472</b>              | <b>-</b>  | <b>0.0%</b>                                      |
| <b>NET INCOME (LOSS)</b>              | <b>-</b>         | <b>-</b>                               | <b>N/A</b>                  | <b>\$ -</b>                 | <b>\$ 82,266</b>                                  | <b>N/A</b>                                       |

# Schedule F-3

## AIRPORT - NON-AERONAUTICAL STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|                                       | Annual<br>Budget   | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to Budget<br>%<br>Without Enc. |
|---------------------------------------|--------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                    |  |                             |                             |   |  |
| Leased land area rentals              | \$ 7,578,000       | \$ 7,591,742                           | 100.2%                      | 7,288,000                   | \$ 7,360,995                                      | 101.0%   |
| Other revenues                        | -                  | -                                      | N/A                         | 450,000                     | 450,000   | 100.0%   |
| <b>Total Operating Revenues</b>       | <b>7,578,000</b>   | <b>7,591,742</b>                       | <b>100.2%</b>               | <b>7,738,000</b>            | <b>7,810,995</b>                                  | <b>100.9%</b>                                    |
| <b>OPERATING EXPENSES</b>             |                    |  |                             |                             |   |  |
| Salaries and employee benefits        | 150,722            | 156,876                                | 104.1%                      | 145,201                     | 157,166   | 108.2%   |
| Other Professional services           | 105,248            | 75,356                                 | 71.6%                       | 109,012                     | 75,300  | 69.1%  |
| Leased Land Rental                    | 1,600,000          | 1,600,000                              | 100.0%                      | 1,600,000                   | 1,600,000   | 100.0%   |
| Inter-Departmental charges            | 33,775             | 33,775                                 | 100.0%                      | -                           | -   | N/A  |
| Other                                 | 21,607             | 12,589                                 | 58.3%                       | 21,607                      | 5,448   | 25.2%  |
| <b>Total Operating Expenses</b>       | <b>1,911,352</b>   | <b>1,878,596</b>                       | <b>98.3%</b>                | <b>1,875,820</b>            | <b>1,837,914</b>                                  | <b>98.0%</b>                                     |
| <b>OPERATING INCOME (LOSS)</b>        | <b>5,666,648</b>   | <b>5,713,146</b>                       | <b>100.8%</b>               | <b>5,862,180</b>            | <b>5,973,081</b>                                  | <b>101.9%</b>                                    |
| <b>NON-OPERATING REVENUES</b>         |                    |  |                             |                             |   |  |
| Interest income - Operations          | 85,000             | 79,071                                 | 93.0%                       | 75,000                      | 93,601  | 124.8%   |
| <b>Total Non-Operating Revenues</b>   | <b>85,000</b>      | <b>79,071</b>                          | <b>93.0%</b>                | <b>75,000</b>               | <b>93,601</b>                                     | <b>124.8%</b>                                    |
| <b>Income (Loss) Before Transfers</b> | <b>5,751,648</b>   | <b>5,792,217</b>                       | <b>100.7%</b>               | <b>5,937,180</b>            | <b>6,066,682</b>                                  | <b>102.2%</b>                                    |
| <b>TRANSFERS OUT</b>                  | <b>(6,286,088)</b> | <b>(6,286,088)</b>                     | <b>100.0%</b>               | <b>(6,103,748)</b>          | <b>(5,735,178)</b>                                | <b>94.0%</b>                                     |
| <b>FROM FUND BALANCE</b>              | <b>534,440</b>     | <b>493,871</b>                         | <b>92.4%</b>                | <b>166,568</b>              | <b>-</b>  | <b>0.0%</b>                                      |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>        | <b>\$ -</b>                            | <b>N/A</b>                  | <b>\$ -</b>                 | <b>\$ 331,504</b>                                 | <b>N/A</b>                                       |

**AIRPORT FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

**Cash flows from operating activities**

|   |              |           |
|---|--------------|-----------|
| Operating income  | \$ 6,563,775 |           |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities |              |           |
| Depreciation and amortization   | 371,677      |           |
| (Increase) Decrease in accounts receivable  | 5,315        |           |
| Increase (Decrease) in accounts payable   | 61,280       |           |
| (Increase) Decrease in prepayments  | (1,806)      |           |
| Increase (Decrease) in deferred liabilities   | 57,367       |           |
| <b>Net cash provided by operating activities</b>  |              | 7,057,930 |

**Cash flows from capital and related financing activities**

|   |          |         |
|---|----------|---------|
| Capital project expenditures                              | (90,610) |         |
| Interest expense  | (77,000) |         |
| Adjustment to equipment                                   | (66,000) |         |
| Transfer in from operations to capital                    | 926,806  |         |
| <b>Net cash provided by capital and related financing</b> |          | 693,196 |

**Cash flows from noncapital financing activities**

|   |             |             |
|---|-------------|-------------|
| Operating transfer out                                  | (7,229,286) |             |
| <b>Net cash used by noncapital financing activities</b> |             | (7,229,286) |

**Cash flows from investing activities**

|  |        |        |
|--|--------|--------|
| Interest on investments                          | 79,071 |        |
| <b>Net cash provided by investing activities</b> |        | 79,071 |

|                           |         |
|---------------------------|---------|
| <b>Net change in cash</b> | 600,911 |
|---------------------------|---------|

|  |           |
|--|-----------|
| <b>Cash and cash equivalents, July 1, 2012</b> | 5,861,707 |
|--|-----------|

|   |                     |
|---|---------------------|
| <b>Cash and cash equivalents, June 30, 2013</b> | <b>\$ 6,462,618</b> |
|---|---------------------|

**TRANSIT FUND****BALANCE SHEET  
JUNE 30, 2013**

|  | <b>June 30, 2013</b> |
|--|----------------------|
| <b>ASSETS</b>                            |                      |
| Pooled Cash and Investments              | \$ 8,663,694         |
| Accounts Receivable                      | 69,588               |
| Accrued interest receivable              | 31,522               |
| Inventory                                | 1,028,393            |
| Other Prepayments                        | 995                  |
| Due from other Governments               | 3,278,139            |
| <b>Total Current Assets</b>              | <b>13,072,331</b>    |
| Property, Plant and Equipment, net       | 24,714,967           |
| <b>Total Assets</b>                      | <b>\$ 37,787,298</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                      |
| <b>Current Liabilities</b>               |                      |
| Accounts Payable                         | \$ 601,872           |
| Accrued Liabilities                      | 98                   |
| Accrued Salaries and Benefits            | 1,378,773            |
| <b>Total Current Liabilities</b>         | <b>1,980,743</b>     |
| Deferred Liability                       | 4,491,482            |
| <b>Total Liabilities</b>                 | <b>6,472,225</b>     |
| <b>Fund Equity</b>                       |                      |
| Retained Earnings - Reserved             | 1,469,365            |
| Retained Earnings - Unreserved           | 29,845,708           |
| <b>Total Fund Equity</b>                 | <b>31,315,073</b>    |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 37,787,298</b> |

TRANSIT FUND  
STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100.0% EXPIRED

**Schedule G-1**

|   | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Budget %<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-to-date<br>Actual<br>Without Enc. | FY 2012<br>Actual to<br>Budget %<br>Without Enc. |
|---|-----------------------------|---|--|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>                             |                             |   |  |                             |   |  |
| Passenger cash fares                                  | \$ 3,471,200                | \$ 3,080,694                                      | 88.8%  | \$ 3,471,200                | \$ 3,260,304                                      | 93.9%  |
| Advertising   | 150,000                     | 154,081   | 102.7%   | 150,000                     | 159,523   | 106.3%   |
| Gain from sale of fixed assets                        | -                           | -   | N/A  | -                           | 45,250  | N/A  |
| Miscellaneous   | 830                         | 197,658   | 23814.2%   | 830                         | 48,939  | 5896.3%  |
| <b>Total Operating Revenues</b>                       | <b>3,622,030</b>            | <b>3,432,433</b>                                  | <b>94.8%</b>                                     | <b>3,622,030</b>            | <b>3,514,016</b>                                  | <b>97.0%</b>                                     |
| <b>NON-OPERATING REVENUES</b>                         |                             |   |  |                             |   |  |
| Transportation Development Act (TDA)                  | 4,932,221                   | 4,932,221   | 100.0%   | 4,644,999                   | 4,614,875   | 99.4%  |
| 5% Security   | 184,485                     | 141,526   | 76.7%  | 158,558                     | 145,181   | 91.6%  |
| Proposition A Discretionary                           | 3,683,707                   | 3,683,707   | 100.0%   | 3,574,087                   | 3,574,087   | 100.0%   |
| Prop 1B-Security                                      | 115,470                     | -   | 0.0%   | -                           | 2,501   | N/A  |
| Prop 1B-Security Bridge                               | 46,228                      | -   | 0.0%   | -                           | -   | N/A  |
| Rapid Bus   | 750,000                     | 296,241   | 39.5%  | -                           | -   | N/A  |
| Express Lane  | 800,000                     | 147,202   | 18.4%  | -                           | -   | N/A  |
| Prop 1B-PTMISEA                                       | -                           | -   | N/A  | -                           | 756   | N/A  |
| Federal Grant   | -                           | 31,722  | N/A  | -                           | 198,685   | N/A  |
| Prop. C Disc. - Svc Exp (TSE)                         | 297,195                     | 333,674   | 112.3%   | 281,797                     | 281,797   | 100.0%   |
| Prop. C Disc. - Foothill Transit Mitigation           | 149,381                     | 149,381   | 100.0%   | 154,445                     | 154,445   | 100.0%   |
| Prop. C - Base Restructuring                          | 658,328                     | 658,328   | 100.0%   | 644,535                     | 644,535   | 100.0%   |
| Prop. C - BSIP Overcrowding                           | 218,505                     | 218,505   | 100.0%   | 213,927                     | 213,927   | 100.0%   |
| Measure R   | 2,002,857                   | 2,002,857   | 100.0%   | 2,105,081                   | 2,105,081   | 100.0%   |
| Prop. A - Torrance Dial-a-Taxi                        | 180,000                     | 180,000   | 100.0%   | 180,000                     | 180,000   | 100.0%   |
| Prop. A - Local Return                                | 1,963,136                   | 2,133,496   | 108.7%   | 1,880,708                   | 2,007,808   | 106.8%   |
| Prop. A - Exchange                                    | 152,022                     | 152,022   | 100.0%   | 600,000                     | 600,000   | 100.0%   |
| Prop. A - Interest                                    | -                           | -   | N/A  | -                           | -   | N/A  |
| State Transit Assistance Fund                         | 1,148,147                   | 1,369,313   | 119.3%   | 878,094                     | 878,547   | 100.1%   |
| From Other Cities-Dial A Taxi                         | 50,000                      | 106,547   | 213.1%   | 50,000                      | 62,017  | 124.0%   |
| Municipal Operators Service Program                   | 1,092,601                   | 1,148,858   | 105.1%   | 1,039,500                   | 14,553  | 1.4%   |
| Capital Maintenance Revenues                          | 2,250,000                   | 2,250,000   | 100.0%   | 2,250,000                   | 2,250,000   | 100.0%   |
| Interest  | 83,500                      | 37,169  | 44.5%  | 90,000                      | 66,174  | 73.5%  |
| <b>Total Non-Operating Revenues</b>                   | <b>20,757,783</b>           | <b>19,972,769</b>                                 | <b>96.2%</b>                                     | <b>18,745,731</b>           | <b>17,994,969</b>                                 | <b>96.0%</b>                                     |
| <b>Total Revenues / Resources</b>                     | <b>24,379,813</b>           | <b>23,405,202</b>                                 | <b>96.0%</b>                                     | <b>22,367,761</b>           | <b>21,508,985</b>                                 | <b>96.2%</b>                                     |
| <b>OPERATING EXPENSES</b>                             |                             |   |  |                             |   |  |
| Salaries and employee benefits                        | 14,713,512                  | 12,866,932  | 87.4%  | 13,464,260                  | 12,515,632  | 93.0%  |
| Services and supplies                                 | 4,089,904                   | 2,890,441   | 70.7%  | 3,127,939                   | 3,127,600   | 100.0%   |
| Other professional services                           | 2,155,950                   | 1,796,790   | 83.3%  | 2,075,622                   | 1,797,392   | 86.6%  |
| Depreciation and amortization                         | 3,077,568                   | 2,592,895   | 84.3%  | 3,178,580                   | 3,178,577   | 100.0%   |
| Insurance and Claims                                  | 1,472,252                   | 1,459,945   | 99.2%  | 311,252                     | 309,146   | 99.3%  |
| Interdepartmental charges                             | 3,101,007                   | 2,958,289   | 95.4%  | 2,918,278                   | 2,637,307   | 90.4%  |
| Other   | 80,500                      | 102,084   | 126.8%   | 77,000                      | 77,000  | 100.0%   |
| <b>Total Expenses</b>                                 | <b>28,690,693</b>           | <b>24,667,376</b>                                 | <b>86.0%</b>                                     | <b>25,152,931</b>           | <b>23,642,654</b>                                 | <b>94.0%</b>                                     |
| <b>Income (Loss) before transfers</b>                 | <b>(4,310,880)</b>          | <b>(1,262,174)</b>                                | <b>29.3%</b>                                     | <b>(2,785,170)</b>          | <b>(2,133,669)</b>                                | <b>76.6%</b>                                     |
| <b>OPERATING TRANSFERS IN - Prop C</b>                | <b>1,201,978</b>            | <b>1,201,978</b>                                  | <b>100.0%</b>                                    | <b>754,000</b>              | <b>232,547</b>                                    | <b>30.8%</b>                                     |
| <b>OPERATING TRANSFERS OUT</b>                        | <b>(46,798)</b>             | <b>(46,798)</b>                                   | <b>100.0%</b>                                    | <b>(39,695)</b>             | <b>(39,695)</b>                                   | <b>100.0%</b>                                    |
| <b>Income (Loss) after Operating Transfers</b>        | <b>(3,155,700)</b>          | <b>(106,994)</b>                                  | <b>3.4%</b>                                      | <b>(2,070,865)</b>          | <b>(1,940,817)</b>                                | <b>93.7%</b>                                     |
| <b>ADD: DEPRECIATION</b>                              | <b>3,077,568</b>            | <b>2,592,895</b>                                  | <b>84.3%</b>                                     | <b>3,178,580</b>            | <b>3,178,577</b>                                  | <b>100.0%</b>                                    |
| <b>From Fund Balance</b>                              | <b>78,132</b>               | <b>-</b>  | <b>0.0%</b>                                      | <b>-</b>                    | <b>-</b>  | <b>N/A</b>                                       |
| <b>NET INCOME (LOSS) BEFORE CAPITAL ACQUISITIONS</b>  | <b>\$ -</b>                 | <b>\$ 2,485,901</b>                               | <b>N/A</b>                                       | <b>\$ 1,107,715</b>         | <b>\$ 1,237,760</b>                               | <b>111.7%</b>                                    |
| <b>ADD: Capital Received for Capital Acquisitions</b> |                             | <b>2,884,674</b>                                  | <b>N/A</b>                                       |                             | <b>10,170,857</b>                                 | <b>N/A</b>                                       |
| <b>LESS: Capital Acquisitions</b>                     |                             | <b>(6,133,746)</b>                                | <b>N/A</b>                                       |                             | <b>(12,081,382)</b>                               | <b>N/A</b>                                       |
| <b>ADD: Measure R - Capital</b>                       |                             | <b>296,470</b>                                    | <b>N/A</b>                                       |                             | <b>-</b>  | <b>N/A</b>                                       |
| <b>ADD: Prop 1B-PTMISEA</b>                           |                             | <b>2,438,213</b>                                  | <b>N/A</b>                                       |                             | <b>456,236</b>                                    | <b>N/A</b>                                       |
| <b>ADD: Capital Project from reserve</b>              |                             | <b>235,686</b>                                    | <b>N/A</b>                                       |                             | <b>-</b>  | <b>N/A</b>                                       |
| <b>ADD: Prop A Discretionary from reserves</b>        |                             | <b>231,096</b>                                    | <b>N/A</b>                                       |                             | <b>580,116</b>                                    | <b>N/A</b>                                       |
| <b>ADD: Municipal Operators Service Program</b>       |                             | <b>8,727</b>                                      | <b>N/A</b>                                       |                             | <b>637,880</b>                                    | <b>N/A</b>                                       |
| <b>ADD: Prop 1B-Security</b>                          |                             | <b>-</b>  | <b>N/A</b>                                       |                             | <b>-</b>  | <b>N/A</b>                                       |
| <b>ADD: Transport. Develop. Act</b>                   |                             | <b>-</b>  | <b>N/A</b>                                       |                             | <b>136,160</b>                                    | <b>N/A</b>                                       |
| <b>ADD: State Transit Assist from reserves</b>        |                             | <b>38,880</b>                                     | <b>N/A</b>                                       |                             | <b>100,133</b>                                    | <b>N/A</b>                                       |
| <b>NET INCOME (LOSS) AFTER CAPITAL ACQUISITIONS</b>   | <b>\$ -</b>                 | <b>\$ 2,485,901</b>                               | <b>N/A</b>                                       | <b>\$ 1,107,715</b>         | <b>1,237,760</b>                                  | <b>111.7%</b>                                    |
| <b>PARTS AND FUEL INVENTORY PURCHASES</b>             |                             |   |  |                             |   |  |
| Parts Inventory Purchases                             | 545,724                     | 528,302   | 96.8%  | 651,234                     | 651,230   | 100.0%   |
| Fuel Inventory Purchases                              | 2,350,000                   | 1,357,538   | 57.8%  | 2,114,490                   | 1,872,669   | 88.6%  |
| Lubricants Inventory Purchases                        | 61,440                      | 58,586  | 95.4%  | 61,440                      | 60,622  | 98.7%  |
| <b>Total Parts &amp; Fuel Inventory Purchases</b>     | <b>2,957,164</b>            | <b>1,944,426</b>                                  | <b>65.8%</b>                                     | <b>2,827,164</b>            | <b>2,584,521</b>                                  | <b>91.4%</b>                                     |

**TRANSIT FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

**Cash flows from operating activities**

|   |                        |
|---|------------------------|
| Operating loss  | \$ (21,234,943)        |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |                        |
| Depreciation and amortization   | 2,592,895              |
| Decrease (Increase) in advances receivables   | 568                    |
| Decrease (Increase) in misc receivables   | 20,859                 |
| Decrease (Increase) in inventory  | 28,625                 |
| Decrease (Increase) in due from governments   | (96,337)               |
| Decrease (Increase) in prepayments  | (295)                  |
| Increase (Decrease) in accounts payable   | 142,295                |
| Increase (Decrease) in accrued liabilities  | 115,643                |
| Increase (Decrease) in deferred liability   | <u>(2,292,669)</u>     |
| <b>Net cash used by operating activities</b>  | <b>\$ (20,723,359)</b> |

**Cash flows from capital and related financing activities**

|  |                  |
|--|------------------|
| Capital expenditures   | (6,276,910)      |
| Capital received - Federal Grants                                | 2,884,674        |
| Measure R Capital  | 296,470          |
| Prop 1B-Public Transp. Modernization Imprv. & Svc.               | <u>2,438,213</u> |
| <b>Net cash used by capital and related financing activities</b> | <b>(657,553)</b> |

**Cash flows from noncapital financing activities**

|   |                          |
|---|--------------------------|
| Operating transfers in (out)                                | 1,155,180                |
| Operating grants received                                   | <u>19,972,769</u>        |
| <b>Net cash provided by noncapital financing activities</b> | <b><u>21,127,949</u></b> |
| <b>Net change in cash</b>                                   | <b>(252,963)</b>         |

|   |                            |
|---|----------------------------|
| Cash, restricted cash and cash equivalents, July 1, 2012  | <u>8,916,657</u>           |
| Cash, restricted cash and cash equivalents, June 30, 2013 | <u><u>\$ 8,663,694</u></u> |



**MUNICIPAL AREA EXPRESS (MAX)****BALANCE SHEET**  
**JUNE 30, 2013**

|  | <u>June 30, 2013</u> |
|--|----------------------|
| <b>ASSETS</b>                            |                      |
| Pooled Cash and Investments              | \$ 178,795           |
| Due from Other Government EZ Pass-MAX    | 6,433                |
| Receivable - Misc                        | 3,970                |
| <i>Total Current Assets</i>              | <u>189,198</u>       |
| <b>Total Assets</b>                      | <b>\$ 189,198</b>    |
| <b>LIABILITIES AND FUND EQUITY</b>       |                      |
| <b>Current Liabilities</b>               |                      |
| Accounts Payable                         | \$ 93,272            |
| Accrued Liabilities                      | 7,200                |
| <i>Total Current Liabilities</i>         | <u>100,472</u>       |
| <b>Fund Equity</b>                       |                      |
| Retained Earnings - Reserved             | 88,726               |
| <b>Total Fund Equity</b>                 | <u>88,726</u>        |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 189,198</b>    |

## Schedule G-4

**MUNICIPAL AREA EXPRESS (MAX)**  
**STATEMENT OF REVENUES & EXPENDITURES - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100.0% EXPIRED**

|  | <b>FY2013</b>    | <b>FY2013</b>       |                     | <b>FY 2012</b>   | <b>FY 2012</b>      |                     |
|--|------------------|---------------------|---------------------|------------------|---------------------|---------------------|
|  | <b>FY2013</b>    | <b>Year-To-Date</b> | <b>Budget</b>       | <b>FY 2012</b>   | <b>Year-to-date</b> | <b>Actual to</b>    |
|  | <b>Annual</b>    | <b>Actual</b>       | <b>%</b>            | <b>Annual</b>    | <b>Actual</b>       | <b>Budget %</b>     |
|  | <b>Budget</b>    | <b>Without Enc.</b> | <b>Without Enc.</b> | <b>Budget</b>    | <b>Without Enc.</b> | <b>Without Enc.</b> |
| <b>Revenues:</b>   |                  |                     |                     |                  |                     |                     |
| Passenger cash fares                                     | \$ 175,278       | \$ 155,906          | 88.9%               | \$ 198,021       | \$ 148,018          | 74.7%               |
| Intergovernmental  | 437,748          | 401,269             | 91.7%               | 437,748          | 437,748             | 100.0%              |
| Use of money and property                                | -                | 3,527               | N/A                 | -                | 13,155              | N/A                 |
| <b>Total revenues</b>                                    | <b>613,026</b>   | <b>560,702</b>      | <b>91.5%</b>        | <b>635,769</b>   | <b>598,921</b>      | <b>94.2%</b>        |
| <b>Expenditures:</b>                                     |                  |                     |                     |                  |                     |                     |
| Current:   |                  |                     |                     |                  |                     |                     |
| Salaries & Benefits                                      | 16,200           | 11,086              | 68.4%               | 16,200           | 10,794              | 66.6%               |
| Materials & Supplies                                     | 4,500            | 625                 | 13.9%               | 4,500            | 3,587               | 79.7%               |
| Professional & contract services                         | 1,126,539        | 1,117,357           | 99.2%               | 1,094,287        | 1,081,160           | 98.8%               |
| City Charges   | 3,348            | 2,387               | 71.3%               | 3,072            | 2,093               | 68.1%               |
| <b>Total expenditures</b>                                | <b>1,150,587</b> | <b>1,131,455</b>    | <b>98.3%</b>        | <b>1,118,059</b> | <b>1,097,634</b>    | <b>98.2%</b>        |
| Contributions from other cities                          | 537,561          | 570,753             | 106.2%              | 482,290          | 489,797             | 101.6%              |
| <b>From Reserved - Operating</b>                         | <b>-</b>         | <b>-</b>            | <b>N/A</b>          | <b>-</b>         | <b>8,916</b>        | <b>N/A</b>          |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>\$ -</b>      | <b>\$ -</b>         | <b>N/A</b>          | <b>\$ -</b>      | <b>\$ -</b>         | <b>N/A</b>          |

**MUNICIPAL AREA EXPRESS (MAX)**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

**Cash flows from operating activities**

|   |              |
|---|--------------|
| Operating loss  | \$ (570,753) |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |              |
| Decrease (Increase) in interest receivable  | 3,295        |
| Decrease (Increase) in due from governments   | 11,464       |
| Decrease (Increase) in misc receivables   | (3,970)      |
| Increase (Decrease) in accounts payable   | 3,693        |
| Increase (Decrease) in accrued liabilities  | <u>7,200</u> |

**Net cash used by operating activities** \$ (549,071)

**Cash, restricted cash and cash equivalents, July 1, 2012** 727,866

**Cash, restricted cash and cash equivalents, June 30, 2013** \$ 178,795

**WATER FUND****BALANCE SHEET**  
**June 30, 2013**

|   | <b>June 30, 2013</b> |
|---|----------------------|
| <b>ASSETS</b>                                 |                      |
| Pooled Cash and Investments                   | \$ 8,030,281         |
| Accounts Receivable                           | 6,816,799            |
| Accrued Interest Receivable                   | 33,671               |
| Other Prepayments                             | 33,178               |
| Inventories                                   | 487,182              |
| <b>Total Current Assets</b>                   | <b>15,401,111</b>    |
| Restricted cash and investments               |                      |
| Pooled cash and investments                   | 548,956              |
| <b>Total Restricted Cash</b>                  | <b>548,956</b>       |
| Utility plant in service, net                 | 69,429,282           |
| Advances to other funds                       | 1,154,432            |
| <b>Total Assets</b>                           | <b>\$ 86,533,781</b> |
| <b>LIABILITIES AND FUND EQUITY</b>            |                      |
| <b>Current Liabilities</b>                    |                      |
| Accounts Payable                              | \$ 4,327,098         |
| Accrued Salaries and Benefits                 | 595,193              |
| Retainage Payable                             | 52,483               |
| Deposits Payable                              | 31,570               |
| Revenue bonds due within one year             | 620,000              |
| Interest on Revenue Bonds due within one year | 8,267                |
| <b>Total Current Liabilities</b>              | <b>5,634,611</b>     |
| Easement                                      | 1,452,900            |
| <b>Total Liabilities</b>                      | <b>7,087,511</b>     |
| <b>Fund Equity</b>                            |                      |
| Retained Earnings - Unreserved                | 79,446,270           |
| <b>Total Fund Equity</b>                      | <b>79,446,270</b>    |
| <b>Total Liabilities and Fund Equity</b>      | <b>\$ 86,533,781</b> |

**WATER FUND OPERATIONS****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                       | <b>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                          |   |                                      |                                      |   |  |
| Water Sales                           | \$ 33,830,000            | \$ 34,779,318                                   | 102.8%                               | \$ 31,472,000                        | \$ 32,538,639   | 103.4%   |
| Other                                 | 1,237,000                | 1,413,815                                       | 114.3%                               | 1,429,055                            | 1,493,877   | 104.5%   |
| <b>Total Operating Revenues</b>       | <b>35,067,000</b>        | <b>36,193,133</b>                               | <b>103.2%</b>                        | <b>32,901,055</b>                    | <b>34,032,516</b>   | <b>103.4%</b>  |
| <b>OPERATING EXPENSES:</b>            |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits        | 4,595,878                | 4,599,770                                       | 100.1%                               | 4,843,812                            | 4,770,869   | 98.5%  |
| Services and supplies                 | 1,728,623                | 1,469,540                                       | 85.0%                                | 1,537,463                            | 1,440,966   | 93.7%  |
| Other professional services           | 973,975                  | 790,300   | 81.1%                                | 855,340                              | 855,324   | 100.0%   |
| Depreciation and amortization         | 1,277,430                | 1,277,385                                       | 100.0%                               | 1,312,000                            | 1,311,086   | 99.9%  |
| Insurance and claims                  | 92,109                   | 70,388  | 76.4%                                | 92,109                               | 55,165  | 59.9%  |
| In Lieu franchise payments            | 718,000                  | 718,000   | 100.0%                               | 718,000                              | 718,000   | 100.0%   |
| Interdepartmental charges             | 1,163,135                | 1,054,358                                       | 90.6%                                | 1,034,235                            | 1,004,776   | 97.2%  |
| Capital Outlay                        | -                        | -   | N/A                                  | -                                    | 30,389  | N/A  |
| Cost of water                         | 23,147,950               | 22,565,668                                      | 97.5%                                | 20,598,000                           | 20,591,518  | 100.0%   |
| Others                                | 113,175                  | 107,461   | 95.0%                                | 122,274                              | 90,592  | 74.1%  |
| <b>Total Operating Expenses</b>       | <b>33,810,275</b>        | <b>32,652,870</b>                               | <b>96.6%</b>                         | <b>31,113,233</b>                    | <b>30,868,685</b>   | <b>99.2%</b>   |
| <b>OPERATING INCOME (LOSS)</b>        | <b>1,256,725</b>         | <b>3,540,263</b>                                | <b>281.7%</b>                        | <b>1,787,822</b>                     | <b>3,163,831</b>  | <b>177.0%</b>  |
| <b>NON-OPERATING REVENUES</b>         |                          |   |                                      |                                      |   |  |
| Interest income - Operations          | 120,000                  | 123,403   | 102.8%                               | 75,000                               | 146,001   | 194.7%   |
| <b>Total Non-Operating Revenues</b>   | <b>120,000</b>           | <b>123,403</b>                                  | <b>102.8%</b>                        | <b>75,000</b>                        | <b>146,001</b>  | <b>194.7%</b>  |
| <b>NON-OPERATING EXPENSES</b>         |                          |   |                                      |                                      |   |  |
| Interest expense                      | 46,800                   | 46,503  | 99.4%                                | 74,300                               | 74,003  | 99.6%  |
| <b>Total Non-Operating Expenses</b>   | <b>46,800</b>            | <b>46,503</b>                                   | <b>99.4%</b>                         | <b>74,300</b>                        | <b>74,003</b>   | <b>99.6%</b>   |
| <b>Income (Loss) before transfers</b> | <b>1,329,925</b>         | <b>3,617,163</b>                                | <b>272.0%</b>                        | <b>1,788,522</b>                     | <b>3,235,829</b>  | <b>180.9%</b>  |
| <b>TRANSFERS OUT</b>                  | <b>(5,903,532)</b>       | <b>(5,901,727)</b>                              | <b>100.0%</b>                        | <b>(386,401)</b>                     | <b>(384,620)</b>  | <b>99.5%</b>   |
| <b>NET INCOME (LOSS)</b>              | <b>\$ (4,573,607)</b>    | <b>\$ (2,284,564)</b>                           | <b>50.0%</b>                         | <b>\$ 1,402,121</b>                  | <b>\$ 2,851,209</b>   | <b>203.3%</b>  |

**Schedule H-2**

***WATER FUND***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013**

***Cash flows from operating activities***

|  |                             |              |
|--|-----------------------------|--------------|
| Operating income (loss)  | \$ 3,540,263                |              |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |                             |              |
| Depreciation and amortization  | 1,277,385                   |              |
| (Increase) Decrease in accounts receivable   | (330,488)                   |              |
| (Increase) Decrease in accrued interest receivable   | (150)                       |              |
| (Increase) Decrease in prepaid   | (33,178)                    |              |
| (Increase) Decrease in inventory   | (2,297)                     |              |
| Increase (Decrease) in accounts payable  | (314,927)                   |              |
| Increase (Decrease) in deposits  | 5,000                       |              |
| Increase (Decrease) in accrued liabilities   | (412,445)                   |              |
| Increase (Decrease) in retention   | (54,402)                    |              |
| <b><i>Net cash provided by operating activities</i></b>  | <u>                    </u> | \$ 3,674,761 |

***Cash flows from capital and related financing activities***

|  |                             |           |
|--|-----------------------------|-----------|
| Capital expenditures   | (1,995,948)                 |           |
| Principle payment on revenue bonds                               | (570,000)                   |           |
| Interest and related costs paid on revenue bonds                 | (56,003)                    |           |
| Payment on easement  | (290,580)                   |           |
| Transfer from operations to capital                              | 5,885,631                   |           |
| <b><i>Net cash provided by capital and related financing</i></b> | <u>                    </u> | 2,973,100 |

***Cash flows from noncapital financing activities***

|  |                             |             |
|--|-----------------------------|-------------|
| Operating transfers out  | (5,901,727)                 |             |
| <b><i>Net cash used by noncapital financing activities</i></b> | <u>                    </u> | (5,901,727) |

***Cash flows from investing activities***

|   |                             |         |
|---|-----------------------------|---------|
| Interest on investments                                 | 123,403                     |         |
| <b><i>Net cash provided by investing activities</i></b> | <u>                    </u> | 123,403 |

|                                  |         |
|----------------------------------|---------|
| <b><i>Net change in cash</i></b> | 869,537 |
|----------------------------------|---------|

|   |                  |
|---|------------------|
| <b>Cash, restricted cash and cash equivalents, July 1, 2012</b> | <u>7,709,700</u> |
|---|------------------|

|  |                            |
|--|----------------------------|
| <b>Cash, restricted cash and cash equivalents, June 30, 2013</b> | <u><u>\$ 8,579,237</u></u> |
|--|----------------------------|

**EMERGENCY MEDICAL SERVICES FUND****BALANCE SHEET  
JUNE 30, 2013****June 30, 2013****ASSETS****Current Assets**

Accounts Receivable \$ 85,159

**Total Current Assets** 85,159

Property, Plant and Equipment, net 35,426

**Total Assets** \$ 120,585**LIABILITIES AND FUND EQUITY****Current Liabilities**

Accounts Payable \$ 12,853

Accrued Liabilities 172,375

**Total Liabilities** 185,228**Fund Equity (Deficit)**

Retained Earnings (Deficit) (64,643)

**Total Fund Equity (Deficit)** (64,643)**Total Liabilities and Fund Equity (Deficit)** \$ 120,585

**EMERGENCY MEDICAL SERVICES FUND****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                       | <b>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                          |   |                                      |                                      |   |  |
| PM ALS Resp and Transport Fees        | \$ 850,000               | \$ 929,957                                      | 109.4%                               | \$ 830,000                           | \$ 951,562  | 114.6%   |
| PM ALS Assess/Transport w/o Paramedic | 650,000                  | 967,210   | 148.8%                               | 600,000                              | 785,509   | 130.9%   |
| Medical Resupply Fee                  | 160,000                  | 174,743   | 109.2%                               | 160,000                              | 167,392   | 104.6%   |
| Paramedic Medical Facility Fee        | 120,000                  | 114,053   | 95.0%                                | 120,000                              | 117,892   | 98.2%  |
| <b>Total Operating Revenues</b>       | <b>1,780,000</b>         | <b>2,185,963</b>                                | <b>122.8%</b>                        | <b>1,710,000</b>                     | <b>2,022,355</b>  | <b>118.3%</b>  |
| <b>OPERATING EXPENSES:</b>            |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits        | 9,961,642                | 9,961,642                                       | 100.0%                               | 9,803,494                            | 9,803,494   | 100.0%   |
| Services and supplies                 | 301,741                  | 301,741   | 100.0%                               | 286,358                              | 286,358   | 100.0%   |
| Other professional services           | 16,388                   | 16,388  | 100.0%                               | 14,715                               | 14,715  | 100.0%   |
| Depreciation and amortization         | 12,235                   | 12,235  | 100.0%                               | 12,235                               | 12,235  | 100.0%   |
| Capital Outlay                        | 1,363                    | 1,363   | 100.0%                               | 1,582                                | 1,582   | 100.0%   |
| Others                                | 25,193                   | 25,193  | 100.0%                               | 21,659                               | 21,659  | 100.0%   |
| <b>Total Operating Expenses</b>       | <b>10,318,562</b>        | <b>10,318,562</b>                               | <b>100.0%</b>                        | <b>10,140,043</b>                    | <b>10,140,043</b>   | <b>100.0%</b>  |
| <b>OPERATING INCOME (LOSS)</b>        | <b>(8,538,562)</b>       | <b>(8,132,599)</b>                              | <b>95.2%</b>                         | <b>(8,430,043)</b>                   | <b>(8,117,688)</b>  | <b>96.3%</b>   |
| <b>Income (Loss) before transfers</b> | <b>(8,538,562)</b>       | <b>(8,132,599)</b>                              | <b>95.2%</b>                         | <b>(8,430,043)</b>                   | <b>(8,117,688)</b>  | <b>96.3%</b>   |
| <b>OPERATING TRANSFERS IN</b>         | <b>9,091,815</b>         | <b>8,819,602</b>                                | <b>97.0%</b>                         | <b>8,975,199</b>                     | <b>8,683,856</b>  | <b>96.8%</b>   |
| <b>OPERATING TRANSFERS OUT</b>        | <b>(590,910)</b>         | <b>(849,946)</b>                                | <b>143.8%</b>                        | <b>(566,168)</b>                     | <b>(566,168)</b>  | <b>100.0%</b>  |
| <b>NET INCOME (LOSS)</b>              | <b>\$ (37,657)</b>       | <b>\$ (162,943)</b>                             | <b>N/A</b>                           | <b>\$ (21,012)</b>                   | <b>\$ -</b>   | <b>N/A</b>   |



**EMERGENCY MEDICAL SERVICES FUND****STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013****Cash flows from operating activities**

|   |    |             |                |
|---|----|-------------|----------------|
| Operating loss  | \$ | (8,132,599) |                |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |    |             |                |
| Depreciation and amortization   |    | 12,235      |                |
| (Increase) Decrease in accounts receivable  |    | 41,466      |                |
| Increase (Decrease) in accounts payable   |    | (341)       |                |
| Increase (Decrease) in accrued liabilities  |    | 172,261     |                |
| Increase (Decrease) in to due to other funds  |    | (62,678)    |                |
| <b>Net cash used by operating activities</b>  |    |             | \$ (7,969,656) |

**Cash flows from noncapital financing activities**

|   |           |                  |
|---|-----------|------------------|
| Operating transfers in                                      | 8,819,602 |                  |
| Operating transfers out                                     | (849,946) |                  |
| <b>Net cash provided by noncapital financing activities</b> |           | <u>7,969,656</u> |

**Net change in cash** -

|  |                 |
|--|-----------------|
| <b>Cash, restricted cash and cash equivalents, July 1, 2012</b>  | <u>-</u>        |
| <b>Cash, restricted cash and cash equivalents, June 30, 2013</b> | <u><u>-</u></u> |

***SANITATION ENTERPRISE FUND******BALANCE SHEET******June 30, 2013******June 30, 2013******ASSETS******Current Assets***

|                                    |    |                  |
|------------------------------------|----|------------------|
| Accounts Receivable                | \$ | 2,129,326        |
| <b><i>Total Current Assets</i></b> |    | <b>2,129,326</b> |

|                            |    |                  |
|----------------------------|----|------------------|
| <b><i>Total Assets</i></b> | \$ | <b>2,129,326</b> |
|----------------------------|----|------------------|

***LIABILITIES AND FUND EQUITY******Current Liabilities***

|                                 |    |                  |
|---------------------------------|----|------------------|
| Accounts Payable                | \$ | 323,140          |
| Due to Other Funds              |    | 658,732          |
| Accrued Salaries and Benefits   |    | 412,108          |
| <b><i>Total Liabilities</i></b> |    | <b>1,393,980</b> |

***Fund Equity***

|                                 |  |                |
|---------------------------------|--|----------------|
| Retained Earnings - Deficit     |  | 735,346        |
| <b><i>Total Fund Equity</i></b> |  | <b>735,346</b> |

|   |    |                  |
|---|----|------------------|
| <b><i>Total Liabilities and Fund Equity</i></b> | \$ | <b>2,129,326</b> |
|---|----|------------------|

## SANITATION ENTERPRISE FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED

|   | Annual<br>Budget  | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to<br>Budget %<br>Without Enc. |
|---|-------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>                     |                   |  |                             |                             |   |  |
| Refuse fee revenue                            | \$ 8,398,435      | \$ 8,398,925                           | 100.0%                      | \$ 7,918,845                | \$ 7,932,195                                      | 100.2%   |
| Recycling fee revenue                         | 1,662,200         | 1,834,364                              | 110.4%                      | 1,611,750                   | 1,843,731   | 114.4%   |
| AB 939 fee revenue                            | 720,000           | 756,464                                | 105.1%                      | 720,000                     | 877,932   | 121.9%   |
| <b>Total Operating Revenues</b>               | <b>10,780,635</b> | <b>10,989,753</b>                      | <b>101.9%</b>               | <b>10,250,595</b>           | <b>10,653,858</b>                                 | <b>103.9%</b>                                    |
| <b>OPERATING EXPENSES:</b>                    |                   |  |                             |                             |   |  |
| Salaries and employee benefits                | 4,002,024         | 4,011,221                              | 100.2%                      | 4,056,407                   | 3,968,035   | 97.8%  |
| Services and supplies                         | 4,333,566         | 4,290,361                              | 99.0%                       | 4,089,281                   | 3,985,373   | 97.5%  |
| Depreciation and amortization                 | 12,500            | 7,248                                  | 58.0%                       | 23,600                      | 12,426  | 52.7%  |
| Other professional services                   | 2,207,478         | 2,152,324                              | 97.5%                       | 2,203,386                   | 2,192,883   | 99.5%  |
| Insurance and claims                          | 187,374           | 92,340                                 | 49.3%                       | 187,374                     | 75,174  | 40.1%  |
| Interdepartmental charges                     | 742,585           | 686,138                                | 92.4%                       | 735,801                     | 716,064   | 97.3%  |
| Others  | 41,615            | 39,803                                 | 95.6%                       | 59,585                      | 57,042  | 95.7%  |
| <b>Total Operating Expenses</b>               | <b>11,527,142</b> | <b>11,279,435</b>                      | <b>97.9%</b>                | <b>11,355,434</b>           | <b>11,006,997</b>                                 | <b>96.9%</b>                                     |
| <b>OPERATING INCOME (LOSS)</b>                | <b>(746,507)</b>  | <b>(289,682)</b>                       | <b>38.8%</b>                | <b>(1,104,839)</b>          | <b>(353,139)</b>                                  | <b>32.0%</b>                                     |
| <b>NON-OPERATING REV (EXP)</b>                |                   |  |                             |                             |   |  |
| Interest income (expense)                     | 5,000             | (9,188)                                | -283.8%                     | 15,000                      | 2,586   | 17.2%  |
| <b>Total Non-Operating Revenues (Expense)</b> | <b>5,000</b>      | <b>(9,188)</b>                         | <b>-283.8%</b>              | <b>15,000</b>               | <b>2,586</b>                                      | <b>17.2%</b>                                     |
| <b>Income (Loss) before transfers</b>         | <b>(741,507)</b>  | <b>(298,870)</b>                       | <b>40.3%</b>                | <b>(1,089,839)</b>          | <b>(350,553)</b>                                  | <b>32.2%</b>                                     |
| <b>TRANSFERS IN</b>                           | <b>167,293</b>    | <b>167,293</b>                         | <b>100.0%</b>               | <b>162,043</b>              | <b>162,043</b>                                    | <b>100.0%</b>                                    |
| <b>TRANSFERS OUT</b>                          | <b>(123,303)</b>  | <b>(117,039)</b>                       | <b>94.9%</b>                | <b>(458,311)</b>            | <b>(458,311)</b>                                  | <b>100.0%</b>                                    |
| <b>FROM FUND BALANCE</b>                      | <b>697,517</b>    | <b>-</b>                               | <b>0.0%</b>                 | <b>1,386,107</b>            | <b>-</b>  | <b>0.0%</b>                                      |
| <b>NET INCOME (LOSS)</b>                      | <b>\$ -</b>       | <b>\$ (248,616)</b>                    | <b>N/A</b>                  | <b>\$ -</b>                 | <b>\$ (646,821)</b>                               | <b>N/A</b>                                       |

**SANITATION ENTERPRISE FUND****STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED JUNE 30, 2013****Cash flows from operating activities**

|  |    |           |              |
|--|----|-----------|--------------|
| Operating income (loss)  | \$ | (289,682) |              |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |    |           |              |
| Depreciation and amortization  |    | 7,248     |              |
| (Increase) Decrease in accounts receivable   |    | (455,436) |              |
| Increase (Decrease) in due to other funds  |    | 350,466   |              |
| Increase (Decrease) in accrued liabilities   |    | 34,324    |              |
| Increase (Decrease) in accounts payable  |    | 114,557   |              |
| <b>Net cash used by operating activities</b>   |    |           | \$ (238,523) |

**Cash flows from capital and related financing activities**

|   |           |        |
|---|-----------|--------|
| Capital transfer from operations                          | 112,287   |        |
| Capital transfer to operations                            | (6,263)   |        |
| Capital grants received                                   | 45,238    |        |
| Interest income on capital cash balance                   | 969       |        |
| Capital expenditures                                      | (108,181) |        |
| <b>Net cash provided by capital and related financing</b> |           | 44,050 |

**Cash flows from noncapital financing activities**

|  |           |        |
|--|-----------|--------|
| Operating transfers in                                       | 167,293   |        |
| Operating transfers out                                      | (117,039) |        |
| <b>Net cash provided by non-capital financing activities</b> |           | 50,254 |

**Cash flows from investing activities**

|  |         |         |
|--|---------|---------|
| Interest income (expense)                    | (9,188) |         |
| <b>Net cash used by investing activities</b> |         | (9,188) |

**Net change in cash** (153,407)

**Cash, restricted cash and cash equivalents, July 1, 2012** 153,407

**Cash, restricted cash and cash equivalents, June 30, 2013** \$ -

## Schedule K

**CULTURAL ARTS CENTER ENTERPRISE FUND****BALANCE SHEET  
JUNE 30, 2013**

|  | <b><i>June 30, 2013</i></b> |
|--|-----------------------------|
| <b>ASSETS</b>                            |                             |
| Pooled Cash and Investments              | \$ 82,125                   |
| Accounts Receivable                      | 27,687                      |
| <b>Total Current Assets</b>              | <b>109,812</b>              |
| Machinery and Equipment, net             | 464,503                     |
| <b>Total Assets</b>                      | <b>\$ 574,315</b>           |
| <b>LIABILITIES AND FUND EQUITY</b>       |                             |
| <b>Current Liabilities</b>               |                             |
| Accounts Payable                         | \$ 207,718                  |
| Accrued salaries and benefits            | 86,357                      |
| <b>Total Liabilities</b>                 | <b>294,075</b>              |
| <b>Fund Equity</b>                       |                             |
| Reserved Retained Earnings               | 181,167                     |
| Unreserved Retained Earnings             | 99,073                      |
| <b>Total Fund Equity</b>                 | <b>280,240</b>              |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 574,315</b>           |

**Schedule K-1**

**CULTURAL ARTS CENTER ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|   | Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | FY 2012<br>Annual<br>Budget | FY 2012<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2012<br>Actual to Budget<br>%<br>Without Enc. |
|---|------------------|--|-----------------------------|-----------------------------|---|--|
| <b>OPERATING REVENUES</b>                 |                  |  |                             |                             |   |  |
| Charges for rental                        | \$ 757,090       | \$ 674,724                             | 89.1%                       | \$ 757,090                  | \$ 662,146  | 87.5%  |
| Charges for services                      | 404,400          | 368,008                                | 91.0%                       | 404,400                     | 375,887   | 92.9%  |
| <b>Total Operating Revenues</b>           | <b>1,161,490</b> | <b>1,042,732</b>                       | <b>89.8%</b>                | <b>1,161,490</b>            | <b>1,038,033</b>                                  | <b>89.4%</b>                                     |
| <b>OPERATING EXPENSES:</b>                |                  |  |                             |                             |   |  |
| Salaries and employee benefits            | 1,491,036        | 1,370,572                              | 91.9%                       | 1,500,522                   | 1,500,522   | 100.0%   |
| Materials and supplies                    | 125,358          | 71,769                                 | 57.3%                       | 112,101                     | 70,031  | 62.5%  |
| Other professional services               | 336,256          | 273,170                                | 81.2%                       | 337,245                     | 251,951   | 74.7%  |
| Depreciation and amortization             | 29,000           | 27,591                                 | 95.1%                       | 29,000                      | 28,879  | 99.6%  |
| Interdepartmental charges                 | 109,235          | 109,235                                | 100.0%                      | 108,563                     | 108,563   | 100.0%   |
| Other                                     | 12,400           | 937                                    | 7.6%                        | 12,400                      | 531   | 4.3%   |
| <b>Total Operating Expenses</b>           | <b>2,103,285</b> | <b>1,853,274</b>                       | <b>88.1%</b>                | <b>2,099,831</b>            | <b>1,960,477</b>                                  | <b>93.4%</b>                                     |
| <b>OPERATING INCOME (LOSS)</b>            | <b>(941,795)</b> | <b>(810,542)</b>                       | <b>86.1%</b>                | <b>(938,341)</b>            | <b>(922,444)</b>                                  | <b>98.3%</b>                                     |
| <b>NON-OPERATING REVENUES</b>             |                  |  |                             |                             |   |  |
| Other - Grants                            | 73,200           | 73,200                                 | 100.0%                      | 73,200                      | 73,200  | 100.0%   |
| TCA Foundation - Grants                   | 36,240           | 36,240                                 | 100.0%                      | 36,240                      | 36,490  | 100.7%   |
| <b>Total Non-Operating Revenues</b>       | <b>109,440</b>   | <b>109,440</b>                         | <b>100.0%</b>               | <b>109,440</b>              | <b>109,690</b>                                    | <b>100.2%</b>                                    |
| <b>Income (Loss) before transfers</b>     | <b>(832,355)</b> | <b>(701,102)</b>                       | <b>84.2%</b>                | <b>(828,901)</b>            | <b>(812,754)</b>                                  | <b>98.1%</b>                                     |
| <b>TRANSFERS IN</b>                       | <b>713,187</b>   | <b>713,101</b>                         | <b>100.0%</b>               | <b>713,187</b>              | <b>713,187</b>                                    | <b>100.0%</b>                                    |
| <b>TRANSFERS OUT</b>                      | <b>(61,999)</b>  | <b>(55,607)</b>                        | <b>89.7%</b>                | <b>(62,054)</b>             | <b>(15,469)</b>                                   | <b>24.9%</b>                                     |
| <b>FROM FUND BALANCE FOR CAPITAL EXP.</b> | <b>50,000</b>    | <b>43,608</b>                          | <b>87.2%</b>                | <b>50,000</b>               | <b>7,320</b>                                      | <b>14.6%</b>                                     |
| <b>FROM FUND BALANCE FOR OPER. EXP.</b>   | <b>131,167</b>   | <b>-</b>                               | <b>0.0%</b>                 | <b>127,768</b>              | <b>107,716</b>                                    | <b>84.3%</b>                                     |
| <b>OVER (UNDER) SUBSIDY</b>               | <b>\$ -</b>      | <b>\$ -</b>                            | <b>N/A</b>                  | <b>\$ -</b>                 | <b>\$ -</b>                                       | <b>N/A</b>                                       |

**CULTURAL ARTS CENTER ENTERPRISE FUND**  
**BUDGET TO ACTUAL BY PROGRAMS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                    | Meeting Rooms         |                      |                       |                             | Classrooms            |                      |                       |                             | Theaters              |                      |                       |                             | Non-Departmental                      |                       |                      |                       | Total                       |  |  |  |
|------------------------------------|-----------------------|----------------------|-----------------------|-----------------------------|-----------------------|----------------------|-----------------------|-----------------------------|-----------------------|----------------------|-----------------------|-----------------------------|---------------------------------------|-----------------------|----------------------|-----------------------|-----------------------------|--|--|--|
|                                    | Annual Budget FY 2013 | YTD Actual 6/30/2013 | % of Budget To Actual | FY 2012 Year-To-Date Actual | Annual Budget FY 2013 | YTD Actual 6/30/2013 | % of Budget To Actual | FY 2012 Year-To-Date Actual | Annual Budget FY 2013 | YTD Actual 6/30/2013 | % of Budget To Actual | FY 2012 Year-To-Date Actual | Non-Departmental YTD Actual 6/30/2013 | Annual Budget FY 2013 | YTD Actual 6/30/2013 | % of Budget To Actual | FY 2012 Year-To-Date Actual |  |  |  |
|                                    |                       |                      |                       |                             |                       |                      |                       |                             |                       |                      |                       |                             |                                       |                       |                      |                       |                             |  |  |  |
| Rental                             | \$ 305,000            | \$ 247,587           | 81.2%                 | \$ 238,476                  | \$ 286,090            | \$ 216,689           | 75.7%                 | \$ 215,049                  | \$ 166,000            | \$ 210,448           | 126.8%                | \$ 208,621                  |                                       | \$ 757,090            | \$ 674,724           | 89.1%                 | \$ 662,146                  |  |  |  |
| Labor                              | 120,000               | 128,610              | 107.2%                | 117,099                     | -                     | 2,571                | NA                    | 554                         | 284,400               | 236,827              | 83.3%                 | 258,234                     |                                       | 404,400               | 368,008              | 91.0%                 | 375,887                     |  |  |  |
| Grant-Gen. Fund                    | 73,200                | 73,200               | 100.0%                | 73,200                      | -                     | -                    | NA                    | -                           | 36,240                | 36,240               | 100.0%                | 36,490                      |                                       | 109,440               | 109,440              | 100.0%                | 109,690                     |  |  |  |
| Total Revenues                     | 498,200               | 449,397              | 90.2%                 | 428,775                     | 286,090               | 219,260              | 76.6%                 | 215,603                     | 486,640               | 483,515              | 99.4%                 | 503,345                     |                                       | 1,270,930             | 1,152,172            | 90.7%                 | 1,147,723                   |  |  |  |
| Less: Expenses                     |                       |                      |                       |                             |                       |                      |                       |                             |                       |                      |                       |                             |                                       |                       |                      |                       |                             |  |  |  |
| Salaries and benefits              | 421,912               | 353,852              | 83.9%                 | 399,359                     | 348,812               | 312,061              | 89.5%                 | 340,434                     | 720,312               | 704,659              | 97.8%                 | 760,729                     |                                       | 1,491,036             | 1,370,572            | 91.9%                 | 1,500,522                   |  |  |  |
| Materials and supplies             | 42,687                | 29,633               | 69.4%                 | 30,304                      | 25,522                | 1,519                | 6.0%                  | 829                         | 57,149                | 40,617               | 71.1%                 | 38,898                      |                                       | 125,358               | 71,769               | 57.3%                 | 70,031                      |  |  |  |
| Other professional services        | 113,214               | 100,982              | 89.2%                 | 93,539                      | 78,100                | 49,523               | 63.4%                 | 43,477                      | 144,942               | 122,665              | 84.6%                 | 114,935                     |                                       | 336,256               | 273,170              | 81.2%                 | 251,951                     |  |  |  |
| Depreciation and amortization      | 17,000                | 17,997               | 105.9%                | 17,997                      | -                     | -                    | NA                    | -                           | 12,000                | 9,594                | 80.0%                 | 10,882                      |                                       | 29,000                | 27,591               | 95.1%                 | 28,879                      |  |  |  |
| Interdepartmental charges          | 36,643                | 36,643               | 100.0%                | 36,646                      | 35,941                | 35,941               | 100.0%                | 35,681                      | 36,651                | 36,651               | 100.0%                | 36,236                      |                                       | 109,235               | 109,235              | 100.0%                | 108,563                     |  |  |  |
| Other                              | 5,300                 | 937                  | 17.7%                 | 427                         | 5,200                 | -                    | 0.0%                  | -                           | 1,900                 | -                    | 0.0%                  | 104                         |                                       | 12,400                | 937                  | 7.6%                  | 531                         |  |  |  |
| Total expenses                     | 636,756               | 540,044              | 84.8%                 | 578,272                     | 493,575               | 399,044              | 80.8%                 | 420,421                     | 972,954               | 914,186              | 94.0%                 | 961,784                     |                                       | 2,103,285             | 1,853,274            | 88.1%                 | 1,960,477                   |  |  |  |
| Income (loss) from operations      | (138,556)             | (90,647)             | 65.4%                 | (149,497)                   | (207,485)             | (179,784)            | 86.6%                 | (204,818)                   | (486,314)             | (430,671)            | 88.6%                 | (458,439)                   |                                       | (832,355)             | (701,102)            | 84.2%                 | (812,754)                   |  |  |  |
| Transfers In                       | 117,448               | 93,331               | 79.5%                 | 117,448                     | 199,906               | 182,468              | 91.3%                 | 199,906                     | 395,833               | 437,302              | 110.5%                | 395,833                     |                                       | 713,187               | 713,101              | 100.0%                | 713,187                     |  |  |  |
| Transfers Out                      | (2,684)               | (2,684)              | 100.0%                | (2,741)                     | (2,684)               | (2,684)              | 100.0%                | (2,674)                     | (6,631)               | (6,631)              | 100.0%                | (2,734)                     |                                       | (61,999)              | (55,607)             | 89.7%                 | (15,469)                    |  |  |  |
| From Fund Balance for capital exp. | -                     | -                    | NA                    | -                           | -                     | -                    | NA                    | -                           | -                     | -                    | NA                    | -                           |                                       | 50,000                | 43,608               | 87.2%                 | 7,320                       |  |  |  |
| From Fund Balance for oper. exp.   | 23,792                | -                    | 0.0%                  | 20,384                      | 10,263                | -                    | 0.0%                  | 6,536                       | 97,112                | -                    | 0.0%                  | 65,340                      |                                       | 131,167               | -                    | 0.0%                  | 107,716                     |  |  |  |
| Over (under) subsidy               | -                     | -                    | NA                    | (14,206)                    | -                     | -                    | NA                    | (1,050)                     | -                     | -                    | NA                    | -                           |                                       | -                     | -                    | NA                    | -                           |  |  |  |

Schedule K-2

**CULTURAL ARTS CENTER ENTERPRISE FUND****STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013****Cash flows from operating activities**

|  |    |                |                    |
|--|----|----------------|--------------------|
| Operating loss   | \$ | (810,542)      |                    |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities: |    |                |                    |
| Depreciation and amortization  |    | 27,591         |                    |
| Decrease (Increase) in accounts receivable   |    | (7,544)        |                    |
| Increase (Decrease) in accounts payable  |    | (47,155)       |                    |
| Increase (Decrease) in accrued liabilities   |    | <u>(1,591)</u> |                    |
| <b>Net cash used by operating activities</b>   |    |                | <b>(\$839,241)</b> |

**Cash flows from capital and related financing activities**

|  |  |                 |                 |
|--|--|-----------------|-----------------|
| Transfer-in from operations to capital projects and<br>Capital Expenditures, net |  | <u>(85,758)</u> |                 |
| <b>Net cash used by capital and related financing activities</b>                 |  |                 | <b>(85,758)</b> |

**Cash flows from noncapital financing activities**

|   |           |                |                             |
|---|-----------|----------------|-----------------------------|
| Operating transfers in                                      |           | 713,101        |                             |
| Operating transfers out                                     |           | (55,607)       |                             |
| Grants received   |           | <u>109,440</u> |                             |
| <b>Net cash provided by noncapital financing activities</b> |           |                | <b><u>766,934</u></b>       |
| <b>Net change in cash</b>                                   |           |                | <b>(158,065)</b>            |
| <b>Cash and cash equivalents, July 1, 2012</b>              |           |                | <b><u>240,190</u></b>       |
| <b>Cash and cash equivalents, June 30, 2013</b>             | <b>\$</b> |                | <b><u><u>82,125</u></u></b> |



**SEWER ENTERPRISE FUND****BALANCE SHEET**  
**June 30, 2013****June 30, 2013****ASSETS**

|                             |    |                  |
|-----------------------------|----|------------------|
| Pooled Cash and Investments | \$ | 8,859,212        |
| Accounts Receivable         |    | 587,315          |
| Accrued Interest Receivable |    | 36,393           |
| Prepays                     |    | 75               |
| <b>Total Current Assets</b> |    | <b>9,482,995</b> |

|                                    |            |
|------------------------------------|------------|
| Property, Plant and Equipment, net | 41,897,658 |
| Advances to other funds            | 419,028    |

|                     |           |                   |
|---------------------|-----------|-------------------|
| <b>Total Assets</b> | <b>\$</b> | <b>51,799,681</b> |
|---------------------|-----------|-------------------|

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                               |    |                |
|-------------------------------|----|----------------|
| Accounts Payable              | \$ | 170,314        |
| Accrued Salaries and Benefits |    | 275,066        |
| <b>Total Liabilities</b>      |    | <b>445,380</b> |

**Fund Equity**

|                                |                   |
|--------------------------------|-------------------|
| Retained Earnings - Reserved   | 1,714,682         |
| Retained Earnings - Unreserved | 49,639,619        |
| <b>Total Fund Equity</b>       | <b>51,354,301</b> |

|  |           |                   |
|--|-----------|-------------------|
| <b>Total Liabilities and Fund Equity</b> | <b>\$</b> | <b>51,799,681</b> |
|--|-----------|-------------------|

**Schedule L-1**

**SEWER ENTERPRISE FUND OPERATIONS**  
**STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                       | <i>Annual<br/>Budget</i> | <i>Year-to-Date<br/>Actual<br/>Without Enc.</i> | <i>Budget<br/>%<br/>Without Enc.</i> | <i>FY 2012<br/>Annual<br/>Budget</i> | <i>FY 2012<br/>Year-to-Date<br/>Actual<br/>Without Enc.</i> | <i>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</i> |
|---------------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                          |   |                                      |                                      |   |  |
| Sewer charges                         | \$ 2,955,000             | \$ 3,132,416                                    | 106.0%                               | \$ 2,724,500                         | \$ 2,880,171  | 105.7%   |
| Other                                 | 8,000                    | 4,643   | 58.0%                                | 8,000                                | 7,544   | 94.3%  |
| <b>Total Operating Revenues</b>       | <b>2,963,000</b>         | <b>3,137,059</b>                                | <b>105.9%</b>                        | <b>2,732,500</b>                     | <b>2,887,715</b>  | <b>105.7%</b>  |
| <b>OPERATING EXPENSES</b>             |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits        | 1,839,223                | 1,833,676                                       | 99.7%                                | 1,813,603                            | 1,794,002   | 98.9%  |
| Services and supplies                 | 398,714                  | 401,571   | 100.7%                               | 350,066                              | 344,823   | 98.5%  |
| Other professional services           | 480,175                  | 479,965   | 100.0%                               | 411,098                              | 372,143   | 90.5%  |
| Insurance and Claims                  | 125,000                  | 124,853   | 99.9%                                | -                                    | -   | N/A  |
| Depreciation                          | 1,006,580                | 1,006,558                                       | 100.0%                               | 1,032,980                            | 1,032,949   | 100.0%   |
| Interdepartmental charges             | 398,082                  | 394,790   | 99.2%                                | 359,365                              | 284,357   | 79.1%  |
| Other                                 | 774                      | 4,872   | 629.5%                               | 17,074                               | 10,450  | 61.2%  |
| <b>Total Operating Expenses</b>       | <b>4,248,548</b>         | <b>4,246,285</b>                                | <b>99.9%</b>                         | <b>3,984,186</b>                     | <b>3,838,724</b>  | <b>96.3%</b>   |
| <b>OPERATING INCOME (Loss)</b>        | <b>(1,285,548)</b>       | <b>(1,109,226)</b>                              | <b>86.3%</b>                         | <b>(1,251,686)</b>                   | <b>(951,009)</b>  | <b>76.0%</b>   |
| <b>NON-OPERATING REVENUES</b>         |                          |   |                                      |                                      |   |  |
| Interest income - Operations          | 175,000                  | 108,566   | 62.0%                                | 220,000                              | 164,858   | 74.9%  |
| <b>Total Non-Operating Revenues</b>   | <b>175,000</b>           | <b>108,566</b>                                  | <b>62.0%</b>                         | <b>220,000</b>                       | <b>164,858</b>  | <b>74.9%</b>   |
| <b>Income (loss) before transfers</b> | <b>(1,110,548)</b>       | <b>(1,000,660)</b>                              | <b>90.1%</b>                         | <b>(1,031,686)</b>                   | <b>(786,151)</b>  | <b>76.2%</b>   |
| <b>TRANSFERS OUT</b>                  | <b>(604,134)</b>         | <b>(590,317)</b>                                | <b>97.7%</b>                         | <b>(647,958)</b>                     | <b>(647,958)</b>  | <b>100.0%</b>  |
| <b>FROM FUND BALANCE</b>              | <b>1,714,682</b>         | <b>1,590,977</b>                                | <b>92.8%</b>                         | <b>1,679,644</b>                     | <b>1,434,109</b>  | <b>85.4%</b>   |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>              | <b>\$ -</b>                                     | <b>N/A</b>                           | <b>\$ -</b>                          | <b>\$ -</b>   | <b>N/A</b>   |

**SEWER ENTERPRISE FUND OPERATIONS**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013**

**Cash flows from operating activities**

|  |                     |  |
|--|---------------------|--|
| Operating income (loss)  | \$ (1,109,226)      |  |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |                     |  |
| Depreciation and amortization  | 1,006,558           |  |
| (Increase) Decrease in accounts receivable   | (221,573)           |  |
| (Increase) Decrease in interest receivable   | 7,670               |  |
| (Increase) Decrease in prepaids  | (75)                |  |
| Increase (Decrease) in accounts payable  | 118,985             |  |
| Increase (Decrease) in accrued liabilities   | 2,554               |  |
| Increase (Decrease) in retainage payable   | (30,291)            |  |
| <b>Net cash used by operating activities</b>   | <u>\$ (225,398)</u> |  |

**Cash flows from capital and related financing activities**

|   |           |           |
|---|-----------|-----------|
| Capital expenditures                                  | (706,259) |           |
| Capital transfer from operations                      | 587,756   |           |
| <b>Net cash used by capital and related financing</b> |           | (118,503) |

**Cash flows from non-capital financing activities**

|  |           |           |
|--|-----------|-----------|
| Operating transfers out                                  | (590,317) |           |
| <b>Net cash used by non-capital financing activities</b> |           | (590,317) |

**Cash flows from investing activities**

|  |         |         |
|--|---------|---------|
| Interest on investment                           | 108,566 |         |
| <b>Net cash provided by investing activities</b> |         | 108,566 |

**Net change in cash** (825,652)

**Cash, restricted cash and cash equivalents, July 1, 2012** 9,684,864

**Cash, restricted cash and cash equivalents, June 30, 2013** \$ 8,859,212

**PARKS AND RECREATION ENTERPRISE FUND****BALANCE SHEET****June 30, 2013****ASSETS****June 30, 2013****Current Assets**

|                             |    |                |
|-----------------------------|----|----------------|
| Pooled Cash and Investments | \$ | 379,251        |
| Accounts Receivable         |    | 17,207         |
| Other Prepayments           |    | 311            |
| <b>Total Current Assets</b> |    | <b>396,769</b> |

|                    |  |               |
|--------------------|--|---------------|
| Fixed Assets - Net |  | <b>15,333</b> |
|--------------------|--|---------------|

|                     |           |                |
|---------------------|-----------|----------------|
| <b>Total Assets</b> | <b>\$</b> | <b>412,102</b> |
|---------------------|-----------|----------------|

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                          |    |                |
|--------------------------|----|----------------|
| Accounts Payable         | \$ | 129,120        |
| Accrued Liabilities      |    | 81,461         |
| Deferred Liabilities     |    | 635,784        |
| <b>Total Liabilities</b> |    | <b>846,365</b> |

**Fund Equity (Deficit)**

|                             |  |           |
|-----------------------------|--|-----------|
| Retained Earnings (Deficit) |  | (434,263) |
|-----------------------------|--|-----------|

|                                    |  |                  |
|------------------------------------|--|------------------|
| <b>Total Fund Equity (Deficit)</b> |  | <b>(434,263)</b> |
|------------------------------------|--|------------------|

|  |           |                |
|--|-----------|----------------|
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$</b> | <b>412,102</b> |
|--|-----------|----------------|

# Schedule M-1

## PARKS AND RECREATION ENTERPRISE FUND-COMBINED

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED

|                                 | FY2013<br>Annual<br>Budget | FY2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY2013<br>Budget<br>%<br>Without Enc. | FY2012<br>Annual<br>Budget | FY2012<br>Year-To-Date<br>Actual<br>Without Enc. | FY2012<br>Actual to<br>Budget %<br>Without Enc. |
|---------------------------------|----------------------------|--|---------------------------------------|----------------------------|--|---|
| <b>OPERATING REVENUES</b>       |                            |  |                                       |                            |  |   |
| Charges for services            | \$ 4,814,409               | \$ 3,980,092                                     | 82.7%                                 | \$ 4,814,409               | \$ 4,276,592                                     | 88.8%   |
| Other                           | 12,812                     | 13,709   | 107.0%                                | 1,200                      | 2,022  | 168.5%  |
| <b>Total Operating Revenues</b> | <b>4,827,221</b>           | <b>3,993,801</b>                                 | <b>82.7%</b>                          | <b>4,815,609</b>           | <b>4,278,614</b>                                 | <b>88.8%</b>                                    |
| <b>OPERATING EXPENSES</b>       |                            |  |                                       |                            |  |   |
| Salaries and employee benefits  | 5,290,997                  | 4,786,012  | 90.5%                                 | 5,297,297                  | 5,104,153  | 96.4%   |
| Services and supplies           | 1,243,308                  | 945,758  | 76.1%                                 | 1,204,718                  | 969,918  | 80.5%   |
| Other Professional Services     | 1,192,696                  | 794,752  | 66.6%                                 | 1,112,954                  | 846,238  | 76.0%   |
| Insurance and claims            | 19,396                     | 19,396   | 100.0%                                | 18,421                     | 9,396  | 51.0%   |
| Interdepartmental charges       | 753,819                    | 753,819  | 100.0%                                | 756,609                    | 756,609  | 100.0%  |
| Depreciation                    | 1,498                      | 916  | 61.1%                                 | -                          | 1,498  | N/A   |
| Other                           | 28,320                     | 7,969  | 28.1%                                 | 28,320                     | 9,525  | 33.6%   |
| <b>Total Operating Expenses</b> | <b>8,530,034</b>           | <b>7,308,622</b>                                 | <b>85.7%</b>                          | <b>8,418,319</b>           | <b>7,697,337</b>                                 | <b>91.4%</b>                                    |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(3,702,813)</b>         | <b>(3,314,821)</b>                               | <b>89.5%</b>                          | <b>(3,602,710)</b>         | <b>(3,418,723)</b>                               | <b>94.9%</b>                                    |
| <b>OPERATING TRANSFERS IN</b>   | <b>3,315,195</b>           | <b>3,315,195</b>                                 | <b>100.0%</b>                         | <b>3,283,695</b>           | <b>3,283,695</b>                                 | <b>100.0%</b>                                   |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(45,793)</b>            | <b>(45,793)</b>                                  | <b>100.0%</b>                         | <b>(45,095)</b>            | <b>(45,095)</b>                                  | <b>100.0%</b>                                   |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ (433,411)</b>        | <b>\$ (45,419)</b>                               | <b>10.5%</b>                          | <b>\$ (364,110)</b>        | <b>\$ (180,123)</b>                              | <b>49.5%</b>                                    |
| <b>ONE-TIME TRANSFERS</b>       | <b>\$ -</b>                | <b>\$ 238,479</b>                                | <b>N/A</b>                            | <b>\$ 1,100,000</b>        | <b>\$ 692,154</b>                                | <b>62.9%</b>                                    |

**Schedule M-2**

**PARKS AND RECREATION - RECREATION SERVICES**

**STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                 | <b>FY2013<br/>Annual<br/>Budget</b> | <b>FY2013<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY2013<br/>Budget<br/>%<br/>Without Enc.</b> | <b>FY2012<br/>Annual<br/>Budget</b> | <b>FY2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------|-------------------------------------|--|---|-------------------------------------|--|---|
| <b>OPERATING REVENUES</b>       |                                     |  |   |                                     |  |   |
| Charges for services            | \$ 3,494,526                        | \$ 2,930,780   | 83.9%   | \$ 3,494,526                        | \$ 3,115,663   | 89.2%   |
| Other                           | 11,312                              | 12,209   | 107.9%  | 1,200                               | 1,932  | 161.0%  |
| <b>Total Operating Revenues</b> | <b>3,505,838</b>                    | <b>2,942,989</b>   | <b>83.9%</b>                                    | <b>3,495,726</b>                    | <b>3,117,595</b>   | <b>89.2%</b>  |
| <b>OPERATING EXPENSES</b>       |                                     |  |   |                                     |  |   |
| Salaries and employee benefits  | 4,198,597                           | 3,803,229  | 90.6%   | 4,205,997                           | 4,110,480  | 97.7%   |
| Services and supplies           | 921,926                             | 628,711  | 68.2%   | 852,336                             | 658,232  | 77.2%   |
| Other Professional Services     | 679,054                             | 435,147  | 64.1%   | 660,624                             | 422,552  | 64.0%   |
| Insurance and claims            | 19,396                              | 19,396   | 100.0%  | 18,421                              | 9,396  | 51.0%   |
| Interdepartmental charges       | 751,619                             | 751,619  | 100.0%  | 754,409                             | 754,409  | 100.0%  |
| Depreciation                    | 1,498                               | 916  | 61.1%   | -                                   | 1,498  | N/A   |
| Other                           | 22,520                              | 3,220  | 14.3%   | 22,520                              | 5,120  | 22.7%   |
| <b>Total Operating Expenses</b> | <b>6,594,610</b>                    | <b>5,642,238</b>   | <b>85.6%</b>                                    | <b>6,514,307</b>                    | <b>5,961,687</b>   | <b>91.5%</b>  |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(3,088,772)</b>                  | <b>(2,699,249)</b>   | <b>87.4%</b>                                    | <b>(3,018,581)</b>                  | <b>(2,844,092)</b>   | <b>94.2%</b>  |
| <b>OPERATING TRANSFERS IN</b>   | <b>2,579,816</b>                    | <b>2,579,816</b>   | <b>100.0%</b>                                   | <b>2,579,816</b>                    | <b>2,579,816</b>   | <b>100.0%</b>   |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(39,580)</b>                     | <b>(39,580)</b>  | <b>100.0%</b>                                   | <b>(40,595)</b>                     | <b>(40,595)</b>  | <b>100.0%</b>   |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ (548,536)</b>                 | <b>\$ (159,013)</b>  | <b>29.0%</b>                                    | <b>\$ (479,360)</b>                 | <b>\$ (304,871)</b>  | <b>63.6%</b>  |
| <b>ONE-TIME TRANSFERS</b>       | <b>\$ -</b>                         | <b>\$ 238,479</b>  | <b>N/A</b>                                      | <b>\$ 1,100,000</b>                 | <b>\$ 692,154</b>  | <b>62.9%</b>  |

**Schedule M-3**

**PARKS AND RECREATION - CULTURAL SERVICES**

**STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                 | <b>FY2013<br/>Annual<br/>Budget</b> | <b>FY2013<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY2013<br/>Budget<br/>%<br/>Without Enc.</b> | <b>FY2012<br/>Annual<br/>Budget</b> | <b>FY2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------|-------------------------------------|--|---|-------------------------------------|--|---|
| <b>OPERATING REVENUES</b>       |                                     |  |   |                                     |  |   |
| Charges for services            | \$ 1,319,883                        | \$ 1,049,312   | 79.5%   | \$ 1,319,883                        | \$ 1,160,929   | 88.0%   |
| Other                           | 1,500                               | 1,500  | 100.0%  | -                                   | 90   | N/A   |
| <b>Total Operating Revenues</b> | <b>1,321,383</b>                    | <b>1,050,812</b>   | <b>79.5%</b>                                    | <b>1,319,883</b>                    | <b>1,161,019</b>   | <b>88.0%</b>  |
| <b>OPERATING EXPENSES</b>       |                                     |  |   |                                     |  |   |
| Salaries and employee benefits  | 1,092,400                           | 982,783  | 90.0%   | 1,091,300                           | 993,673  | 91.1%   |
| Services and supplies           | 321,382                             | 317,047  | 98.7%   | 352,382                             | 311,686  | 88.5%   |
| Other Professional Services     | 513,642                             | 359,605  | 70.0%   | 452,330                             | 423,686  | 93.7%   |
| Interdepartmental charges       | 2,200                               | 2,200  | 100.0%  | 2,200                               | 2,200  | 100.0%  |
| Other                           | 5,800                               | 4,749  | 81.9%   | 5,800                               | 4,405  | 75.9%   |
| <b>Total Operating Expenses</b> | <b>1,935,424</b>                    | <b>1,666,384</b>   | <b>86.1%</b>                                    | <b>1,904,012</b>                    | <b>1,735,650</b>   | <b>91.2%</b>  |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(614,041)</b>                    | <b>(615,572)</b>   | <b>100.2%</b>                                   | <b>(584,129)</b>                    | <b>(574,631)</b>   | <b>98.4%</b>  |
| <b>OPERATING TRANSFERS IN</b>   | <b>735,379</b>                      | <b>735,379</b>   | <b>100.0%</b>                                   | <b>703,879</b>                      | <b>703,879</b>   | <b>100.0%</b>   |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(6,213)</b>                      | <b>(6,213)</b>   | <b>100.0%</b>                                   | <b>(4,500)</b>                      | <b>(4,500)</b>   | <b>100.0%</b>   |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ 115,125</b>                   | <b>\$ 113,594</b>  | <b>98.7%</b>                                    | <b>\$ 115,250</b>                   | <b>\$ 124,748</b>  | <b>108.2%</b>   |

**PARKS AND RECREATION ENTERPRISE FUND****STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED JUNE 30, 2013****Cash flows from operating activities**

|  |                |                |
|--|----------------|----------------|
| Operating income (loss)  | \$ (3,314,821) |                |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |                |                |
| Depreciation   | 916            |                |
| Decrease (increase) in accounts receivable   | 8,025          |                |
| Decrease (increase) in prepayments   | 7,074          |                |
| Increase (decrease) in accounts payable  | 38,903         |                |
| Increase (decrease) in accrued liabilities   | 81,461         |                |
| Increase (decrease) in deferred liabilities  | 49,812         |                |
| <b>Net cash used by operating activities</b>   |                | \$ (3,128,630) |

**Cash flows from non-capital financing activities**

|                         |           |  |
|-------------------------|-----------|--|
| Operating transfers in  | 3,315,195 |  |
| One-time transfers in   | 238,479   |  |
| Operating transfers out | (45,793)  |  |

|   |  |                  |
|---|--|------------------|
| <b>Net cash provided by noncapital financing activities</b> |  | <u>3,507,881</u> |
|---|--|------------------|

|                           |  |         |
|---------------------------|--|---------|
| <b>Net change in cash</b> |  | 379,251 |
|---------------------------|--|---------|

|   |  |          |
|---|--|----------|
| <b>Cash, and cash equivalents, July 1, 2012</b> |  | <u>-</u> |
|---|--|----------|

|  |    |                       |
|--|----|-----------------------|
| <b>Cash, and cash equivalents, June 30, 2013</b> | \$ | <u><u>379,251</u></u> |
|--|----|-----------------------|



**CAPITAL IMPROVEMENTS FUND**  
**BALANCE SHEET**  
**JUNE 30, 2013**

**ASSETS**

|                             |                      |
|-----------------------------|----------------------|
| Pooled cash and investments | \$ 18,840,608        |
| <b>Total Assets</b>         | <b>\$ 18,840,608</b> |

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                          |                |
|--------------------------|----------------|
| Accounts payable         | \$ 461,037     |
| Deposits payable         | 248,584        |
| Retainage payable        | 117,038        |
| <b>Total Liabilities</b> | <b>826,659</b> |

**Fund Equity**

|                              |                   |
|------------------------------|-------------------|
| Retained earnings - reserved | 18,013,949        |
| <b>Total Fund Equity</b>     | <b>18,013,949</b> |

|  |                      |
|--|----------------------|
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 18,840,608</b> |
|--|----------------------|

***CAPITAL IMPROVEMENTS FUND***  
***Statement of Revenues, Expenditures***  
***and Changes in Fund Balances***  
***FOR TWELVE MONTHS ENDED, JUNE 30, 2013***

|   | <b>Actual</b>         |
|---|-----------------------|
| Revenues:   |                       |
| Other   | \$ 36,108             |
| <b>Total revenues</b>   | <b>36,108</b>         |
| Expenditures:   |                       |
| Current:  |                       |
| Salaries & Benefits   | 178,246               |
| Materials, supplies and services  | 81,661                |
| Professional and Technical  | 2,937,217             |
| Capital outlay  | 162,051               |
| <b>Total expenditures</b>   | <b>3,359,175</b>      |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>(3,323,067)</b>    |
| Operating transfers in  | 2,328,103             |
| Developer Contributions   | 33,798                |
| Operating transfers out   | (893,715)             |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>\$ (1,854,881)</b> |
| <b>Fund balance, July 1, 2012</b>   | <b>19,868,830</b>     |
| <b>Fund balance, June 30, 2013</b>  | <b>\$ 18,013,949</b>  |

## PROP C LOCAL RETURN/GRANTS AND DISCRETIONARY FUNDS

## BALANCE SHEET

June 30, 2013

**ASSETS**

|                             |    |                  |
|-----------------------------|----|------------------|
| Pooled Cash and Investments | \$ | 3,487,123        |
| Interest Receivables        |    | 11,534           |
| <b>Total Assets</b>         | \$ | <b>3,498,657</b> |

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                          |    |               |
|--------------------------|----|---------------|
| Accounts Payable         | \$ | 36,507        |
| Retention Payable        |    | 57,689        |
| Accrued Payroll          |    | 3,152         |
| <b>Total Liabilities</b> |    | <b>97,348</b> |

**Fund Equity**

|                                |  |                  |
|--------------------------------|--|------------------|
| Retained Earnings - Unreserved |  | 3,401,309        |
| <b>Total Fund Equity</b>       |  | <b>3,401,309</b> |

|  |    |                  |
|--|----|------------------|
| <b>Total Liabilities and Fund Equity</b> | \$ | <b>3,498,657</b> |
|--|----|------------------|

**PROP C LOCAL RETURN/GRANTS AND DISCRETIONARY FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|   | <u>Actual</u>         |
|---|-----------------------|
| Revenues:   |                       |
| Use of money and property   | \$ 50,504             |
| Charges for Services  | 1,920,583             |
| <b>Total revenues</b>   | <b>1,971,087</b>      |
| Expenditures:   |                       |
| Charges from Other Departments  | 198,537               |
| Professional /Contract Services   | 877,564               |
| <b>Total expenditures</b>   | <b>1,076,101</b>      |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>894,986</b>        |
| Operating transfers out   | (2,474,540)           |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>\$ (1,579,554)</b> |
| <b>Fund balance, July 1, 2012</b>   | <b>4,980,863</b>      |
| <b>Fund balance, June 30, 2013</b>  | <b>\$ 3,401,309</b>   |

## MEASURE R LOCAL RETURN AND HIGHWAY PROGRAM/GRANTS AND DISCRETIONARY FUNDS

## BALANCE SHEET

June 30, 2013

|  | Measure R<br>Local Return | Measure R<br>Highway Program | TOTAL               |
|--|---------------------------|------------------------------|---------------------|
| <b>ASSETS</b>                            |                           |                              |                     |
| Pooled Cash and Investments              | \$ 4,572,583              | \$ (542,901)                 | \$ 4,029,682        |
| Due from Government Agencies             | -                         | 620,076                      | \$ 620,076          |
| Interest Receivables                     | 18,125                    | -                            | 18,125              |
| <b>Total Assets</b>                      | <b>\$ 4,590,708</b>       | <b>\$ 77,175</b>             | <b>\$ 4,667,883</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |                              |                     |
| <b>Current Liabilities</b>               |                           |                              |                     |
| Accounts Payable                         | \$ -                      | \$ 69,048                    | \$ 69,048           |
| Accrued Payroll                          | -                         | 8,127                        | 8,127               |
| <b>Total Liabilities</b>                 | <b>-</b>                  | <b>77,175</b>                | <b>77,175</b>       |
| <b>Fund Equity</b>                       |                           |                              |                     |
| Retained Earnings - Unreserved           | 4,590,708                 | -                            | 4,590,708           |
| <b>Total Fund Equity</b>                 | <b>4,590,708</b>          | <b>-</b>                     | <b>4,590,708</b>    |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 4,590,708</b>       | <b>\$ 77,175</b>             | <b>\$ 4,667,883</b> |

**Schedule P-1**

**MEASURE R LOCAL RETURN AND HIGHWAY PROGRAM/GRANTS AND DISCRETIONARY FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

**FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|   | Measure R<br>Local Return | Measure R<br>Highway Program | TOTAL               |
|---|---------------------------|------------------------------|---------------------|
| Revenues:   |                           |                              |                     |
| Use of money and property   | \$ 47,869                 | \$ -                         | \$ 47,869           |
| Charges for Services  | 1,437,512                 | 1,413,185                    | 2,850,697           |
| <b>Total revenues</b>   | <b>1,485,381</b>          | <b>1,413,185</b>             | <b>2,898,566</b>    |
| Expenditures:   |                           |                              |                     |
| Charges from Other Departments  | 6,924                     | 293,200                      | 300,124             |
| Materials, Supplies and Maintenance   | -                         | 804                          | 804                 |
| Professional /Contract Services   | 156,058                   | 1,119,181                    | 1,275,239           |
| <b>Total expenditures</b>   | <b>162,982</b>            | <b>1,413,185</b>             | <b>1,576,167</b>    |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>1,322,399</b>          | <b>-</b>                     | <b>1,322,399</b>    |
| <b>Excess (deficiency) of revenues and other financing sources<br/>over expenditures and other financing uses</b> | <b>\$ 1,322,399</b>       | <b>\$ -</b>                  | <b>\$ 1,322,399</b> |
| <b>Fund balance, July 1, 2012</b>   | <b>3,268,309</b>          | <b>-</b>                     | <b>3,268,309</b>    |
| <b>Fund balance, June 30, 2013</b>  | <b>\$ 4,590,708</b>       | <b>\$ -</b>                  | <b>\$ 4,590,708</b> |

# Schedule Q

## **TORRANCE PUBLIC FINANCING AUTHORITY RESTRICTED CAPITAL PROJECT FUND** **STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE** **FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|   | 2004 A&B<br>Certificates of<br>Participation<br>43.13m<br>Refunding<br>Actual | 2009A<br>Certificates of<br>Participation<br>18.8m<br>Refunding<br>Actual | Total        |
|---|---|---|--------------|
| Revenues:   |   |   |              |
| Use of money and property   | \$ -  | \$ -  | \$ -         |
| <b>Total revenues</b>   | -   | -   | -            |
| Expenditures:   |   |   |              |
| Materials & Supplies  | 14,647  | -   | 14,647       |
| Professional Technical  | 359,732   | -   | 359,732      |
| <b>Total expenditures</b>   | 374,379   | -   | 374,379      |
| <b>Excess (deficiency) of revenues over expenditures</b>  | (374,379)   | -   | (374,379)    |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | (374,379)   | -   | (374,379)    |
| <b>Fund balance, July 1, 2012</b>   | \$ 1,585,769  | \$ -  | \$ 1,585,769 |
| <b>Fund balance, June 30, 2013</b>  | \$ 1,211,390  | \$ -  | \$ 1,211,390 |

# Schedule R

## TORRANCE PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED

|   | 1998<br>Certificates of<br>Participation<br>10.3m<br>Refunding | 2004 A&B<br>Certificates of<br>Participation<br>43.13m<br>Refunding | 2009A<br>Certificates of<br>Participation<br>18.8m<br>Refunding | Total               |
|---|--|---|---|---------------------|
| Revenues:   |  |   |   |                     |
| Use of money and property:  |  |   |   |                     |
| Investment Earnings   | \$ 30,939  | \$ -  | \$ -  | \$ 30,939           |
| Rental Income   | 531,920  | 2,758,246   | 1,252,875   | 4,543,041           |
| <b>Total revenues</b>   | <b>562,859</b>   | <b>2,758,246</b>  | <b>1,252,875</b>  | <b>4,573,980</b>    |
| Expenditures:   |  |   |   |                     |
| Bond and other loan principal   | 255,000  | 955,000   | 325,000   | 1,535,000           |
| Bond and other loan interest  | 292,348  | 1,818,715   | 930,594   | 3,041,657           |
| <b>Total expenditures</b>   | <b>547,348</b>   | <b>2,773,715</b>  | <b>1,255,594</b>  | <b>4,576,657</b>    |
| <b>Excess (deficiency) of revenues</b>  | <b>15,511</b>  | <b>(15,469)</b>   | <b>(2,719)</b>  | <b>(2,677)</b>      |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>15,511</b>  | <b>(15,469)</b>   | <b>(2,719)</b>  | <b>(2,677)</b>      |
| <b>Fund balances, July 1, 2012</b>  | <b>\$ 553,085</b>  | <b>\$ 2,769,664</b>   | <b>\$ 1,260,738</b>   | <b>\$ 4,583,487</b> |
| <b>Fund balance, June 30, 2013</b>  | <b>\$ 568,596</b>  | <b>\$ 2,754,195</b>   | <b>\$ 1,258,019</b>   | <b>\$ 4,580,810</b> |



**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)****BALANCE SHEET  
JUNE 30, 2013**

|  | <b><u>JUNE 30, 2013</u></b> |
|--|-----------------------------|
| <b>ASSETS</b>                            |                             |
| Pooled Cash and Investments              | \$ 809,746                  |
| <i>Total Current Assets</i>              | <u>809,746</u>              |
| <b>Total Assets</b>                      | <b>\$ 809,746</b>           |
| <b>LIABILITIES AND FUND EQUITY</b>       |                             |
| <b>Current Liabilities</b>               |                             |
| Accounts Payable                         | \$ 582                      |
| Accrued Payroll                          | 8,182                       |
| <i>Total Current Liabilities</i>         | <u>8,764</u>                |
| <b>Total Liabilities</b>                 | <u>8,764</u>                |
| <b>FUND EQUITY</b>                       |                             |
| Administration Fund Balance              | \$ 438,384                  |
| Housing Assistance Fund Balance          | 362,598                     |
| <i>Total Fund Equity</i>                 | <u>800,982</u>              |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 809,746</b>           |

**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA) - COMBINED  
STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

**Schedule S-1**

|  | <i>Annual</i>     | <i>Year-to-Date</i> | <i>Budget</i>       | <i>FY 2012</i>     | <i>FY 2012</i>      | <i>FY 2012</i>          |
|--|-------------------|---------------------|---------------------|--------------------|---------------------|-------------------------|
|  | <i>Budget</i>     | <i>Actual</i>       | <i>%</i>            | <i>Annual</i>      | <i>Year-to-date</i> | <i>Actual to Budget</i> |
|  | <i>Budget</i>     | <i>Without Enc.</i> | <i>Without Enc.</i> | <i>Budget</i>      | <i>Without Enc.</i> | <i>%</i>                |
|  |                   |                     |                     |                    |                     | <i>Without Enc.</i>     |
| <b>Revenues:</b>                       |                   |                     |                     |                    |                     |                         |
| Use of money and property              | \$ 8,000          | \$ 10,203           | 127.5%              | \$ 10,000          | \$ 11,986           | 119.9%                  |
| Section 8 Fraud Recovery               | 10,000            | 4,090               | 40.9%               | 12,000             | 6,882               | 57.4%                   |
| Section 8 Voucher Program - HAP        | 6,000,000         | 5,575,428           | 92.9%               | 6,100,000          | 5,906,853           | 96.8%                   |
| Section 8 Voucher Program - Admin fees | 576,000           | 592,047             | 102.8%              | 696,000            | 609,223             | 87.5%                   |
| Section 8 Admin Fee Earned - Port In   | 35,000            | 32,443              | 92.7%               | -                  | 32,177              | N/A                     |
| <b>Total revenues</b>                  | <b>6,629,000</b>  | <b>6,214,211</b>    | <b>93.7%</b>        | <b>6,818,000</b>   | <b>6,567,121</b>    | <b>96.3%</b>            |
| <b>Expenditures:</b>                   |                   |                     |                     |                    |                     |                         |
| Salaries & Benefits                    | 525,000           | 523,066             | 99.6%               | 531,600            | 525,617             | 98.9%                   |
| Materials & Supplies                   | 14,115            | 4,177               | 29.6%               | 16,134             | 9,022               | 55.9%                   |
| Housing Assistance Payments (HAP)      | 6,180,000         | 5,861,059           | 94.8%               | 6,180,000          | 5,810,889           | 94.0%                   |
| Professional/Technical Services        | 43,812            | 16,160              | 36.9%               | 41,679             | 17,865              | 42.9%                   |
| Inter-departmental Charges             | 114,000           | 112,616             | 98.8%               | 120,000            | 101,918             | 84.9%                   |
| Others                                 | 5,000             | 730                 | 14.6%               | 5,000              | 241                 | 4.8%                    |
| Capital outlay                         | 35,000            | -                   | 0.0%                | 17,800             | 4,991               | 28.0%                   |
| <b>Total expenditures</b>              | <b>6,916,927</b>  | <b>6,517,808</b>    | <b>94.0%</b>        | <b>6,912,213</b>   | <b>6,470,543</b>    | <b>93.6%</b>            |
| <b>Operating Income (Loss)</b>         | <b>(287,927)</b>  | <b>(303,597)</b>    | <b>105.0%</b>       | <b>\$ (94,213)</b> | <b>\$ 96,578</b>    | <b>202.5%</b>           |
| <b>Fund balances - July 1, 2012</b>    | <b>1,104,579</b>  | <b>1,104,579</b>    | <b>100.0%</b>       |                    |                     |                         |
| <b>Fund balances - June 30, 2013</b>   | <b>\$ 816,652</b> | <b>\$ 800,982</b>   | <b>98.1%</b>        |                    |                     |                         |

**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)**  
**STATEMENT OF REVENUE AND EXPENSES - HOUSING ASSISTANCE PAYMENTS (HAP) - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                      | Annual            | Year-to-Date      | Budget        | FY 2012            | FY 2012           |                  |
|--------------------------------------|-------------------|-------------------|---------------|--------------------|-------------------|------------------|
|                                      | Budget            | Actual            | %             | Annual             | Year-to-date      | Actual to Budget |
|                                      | Budget            | Without Enc.      | Without Enc.  | Budget             | Without Enc.      | Without Enc.     |
| <b>Revenues:</b>                     |                   |                   |               |                    |                   |                  |
| Use of money and property            | \$ 1,000          | \$ 4,342          | 434.2%        | \$ 2,000           | \$ 4,904          | 245.2%           |
| Section 8 Fraud Recovery - 1/2 HAP   | 5,000             | 2,045             | 40.9%         | 6,000              | 3,441             | 57.4%            |
| Section 8 Voucher Program - HAP      | 6,000,000         | 5,575,428         | 92.9%         | 6,100,000          | 5,906,853         | 96.8%            |
| <b>Total revenues</b>                | <b>6,006,000</b>  | <b>5,581,815</b>  | <b>92.9%</b>  | <b>6,108,000</b>   | <b>5,915,198</b>  | <b>96.8%</b>     |
| <b>Expenditures:</b>                 |                   |                   |               |                    |                   |                  |
| Housing Assistance Payments (HAP)    | 6,180,000         | 5,861,059         | 94.8%         | 6,180,000          | 5,810,889         | 94.0%            |
| <b>Total expenditures</b>            | <b>6,180,000</b>  | <b>5,861,059</b>  | <b>95.0%</b>  | <b>6,180,000</b>   | <b>5,810,889</b>  | <b>94.0%</b>     |
| <b>Operating Income (Loss)</b>       | <b>(174,000)</b>  | <b>(279,244)</b>  | <b>160.5%</b> | <b>\$ (72,000)</b> | <b>\$ 104,309</b> | <b>244.9%</b>    |
| <b>Fund balances - July 1, 2012</b>  | <b>641,842</b>    | <b>641,842</b>    | <b>100.0%</b> |                    |                   |                  |
| <b>Fund balances - June 30, 2013</b> | <b>\$ 467,842</b> | <b>\$ 362,598</b> | <b>77.5%</b>  |                    |                   |                  |

**Schedule S-3**

**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)  
STATEMENT OF REVENUE AND EXPENSES - ADMINISTRATION - BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|  | <i>Annual<br/>Budget</i> | <i>Year-to-Date<br/>Actual<br/>Without Enc.</i> | <i>Budget<br/>%<br/>Without Enc.</i> | <i>FY 2012<br/>Annual<br/>Budget</i> | <i>FY 2012<br/>Year-to-date<br/>Actual<br/>Without Enc.</i> | <i>FY 2012<br/>Actual to Budget<br/>%<br/>Without Enc.</i> |
|--|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>Revenues:</b>                       |                          |   |                                      |                                      |   |  |
| Use of money and property              | \$ 7,000                 | \$ 5,861  | 83.7%                                | \$ 8,000                             | \$ 7,082  | 88.5%  |
| Section 8 Fraud Recovery - 1/2 Admin   | 5,000                    | 2,045   | 40.9%                                | 6,000                                | 3,441   | 57.4%  |
| Section 8 Voucher Program - Admin fees | 576,000                  | 592,047   | 102.8%                               | 696,000                              | 609,223   | 87.5%  |
| Section 8 Admin Fee Earned - Port In   | 35,000                   | 32,443  | 92.7%                                | -                                    | 32,177  | N/A  |
| <b>Total revenues</b>                  | <b>623,000</b>           | <b>632,396</b>                                  | <b>101.5%</b>                        | <b>710,000</b>                       | <b>651,923</b>  | <b>91.8%</b>   |
| <b>Expenditures:</b>                   |                          |   |                                      |                                      |   |  |
| Salaries & Benefits                    | 525,000                  | 523,066   | 99.6%                                | 531,600                              | 525,617   | 98.9%  |
| Materials & Supplies                   | 14,115                   | 4,177   | 29.6%                                | 16,134                               | 9,022   | 55.9%  |
| Professional/Technical Services        | 43,812                   | 16,160  | 36.9%                                | 41,679                               | 17,865  | 42.9%  |
| Inter-departmental Charges             | 114,000                  | 112,616   | 98.8%                                | 120,000                              | 101,918   | 84.9%  |
| Others                                 | 5,000                    | 730   | 14.6%                                | 5,000                                | 241   | 4.8%   |
| Capital outlay                         | 35,000                   | -   | 0.0%                                 | 17,800                               | 4,991   | 28.0%  |
| <b>Total expenditures</b>              | <b>736,927</b>           | <b>656,749</b>                                  | <b>89.0%</b>                         | <b>732,213</b>                       | <b>659,654</b>  | <b>90.1%</b>   |
| <b>Operating Income (Loss)</b>         | <b>(113,927)</b>         | <b>(24,353)</b>                                 | <b>21.4%</b>                         | <b>\$ (22,213)</b>                   | <b>\$ (7,731)</b>   | <b>34.8%</b>   |
| <b>Fund balances - July 1, 2012</b>    | <b>462,737</b>           | <b>462,737</b>                                  | <b>100.0%</b>                        |                                      |   |  |
| <b>Fund balances - June 30, 2013</b>   | <b>\$ 348,810</b>        | <b>\$ 438,384</b>                               | <b>125.7%</b>                        |                                      |   |  |

## Selected Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Deficits)

For Twelve Months Ended, June 30, 2013 - 100% Expired

|  | <b>Parks and<br/>Recreation<br/>Facilities<br/>Fund</b> | <b>Seismic<br/>Education<br/>Fund</b> | <b>Street<br/>Lighting<br/>Assessment<br/>Fund</b> |
|--|---|---------------------------------------|--|
| Revenues:  |   |                                       |  |
| Taxes  | \$ -  | \$ -                                  | \$ 1,303,724                                       |
| License Fees and Permits                             | 18,150  | -                                     | -  |
| Fines, forfeitures and penalties                     | -   | -                                     | -  |
| Use of money and property                            | 10,402  | 754                                   | -  |
| Intergovernmental                                    | -   | -                                     | -  |
| Other  | -   | 849                                   | -  |
| Total revenues                                       | 28,552  | 1,603                                 | 1,303,724  |
| Expenditures:  |   |                                       |  |
| Current:   |   |                                       |  |
| Salaries & Benefits                                  | -   | -                                     | 533,634  |
| Materials & Services                                 | -   | -                                     | 532,622  |
| Professional Technical                               | 60,000  | -                                     | 25,144   |
| Other  | -   | -                                     | 1,660,132  |
| Capital outlay                                       | -   | -                                     | -  |
| Total expenditures                                   | 60,000  | -                                     | 2,751,532  |
| Excess (deficiency) of revenues<br>over expenditures | (31,448)  | 1,603                                 | (1,447,808)  |
| Other financing sources (uses):                      |   |                                       |  |
| Transfers in   | -   | -                                     | 1,447,808  |
| Transfers out  | -   | -                                     | -  |
| Net change in fund balance                           | (31,448)  | 1,603                                 | -  |
| Fund balances, July 1, 2012                          | 1,504,314   | 35,489                                | 27,061   |
| Fund Balances (deficits), June 30, 2013              | \$ 1,472,866  | \$ 37,092                             | \$ 27,061  |

**Schedule T-Continued**

| <b>Drainage<br/>Improvement<br/>Fund</b> | <b>Parks,<br/>Rehabilitation<br/>and Open Space<br/>Fund</b> | <b>Bicycle<br/>Transportation<br/>Fund</b> | <b>Development<br/>Impact Fund</b> | <b>Underground<br/>Storage<br/>Tank Fund</b> | <b>Geologic<br/>Hazard<br/>Abatement<br/>Fund</b> | <b>State Gas<br/>Tax Street<br/>Improvement<br/>Fund</b> |
|--|--|--|------------------------------------|--|---|--|
| \$ -                                     | \$ -   | \$ -                                       | \$ -                               | \$ -   | \$ -  | \$ -   |
| -  | 106,821  | -  | 371,614                            | -  | -   | -  |
| -  | -  | -  | -                                  | -  | -   | -  |
| -  | 69,737   | 109  | -                                  | -  | -   | 154,074  |
| -  | -  | -  | -                                  | -  | -   | 3,350,075  |
| -  | -  | -  | -                                  | -  | -   | -  |
| -  | 176,558  | 109  | 371,614                            | -  | -   | 3,504,149  |
| -  | 16,298   | -  | 2,300                              | -  | -   | 69,902   |
| -  | 16,004   | -  | -                                  | -  | -   | -  |
| -  | 304,042  | -  | 158,205                            | -  | -   | 949,420  |
| -  | -  | -  | -                                  | -  | -   | -  |
| -  | -  | -  | 37,060                             | -  | -   | -  |
| -  | 336,344  | -  | 197,565                            | -  | -   | 1,019,322  |
| -  | (159,786)  | 109  | 174,049                            | -  | -   | 2,484,827  |
| -  | -  | -  | -                                  | -  | -   | -  |
| -  | (25,544)   | -  | -                                  | (3,000)                                      | -   | (1,040,000)  |
| -  | (185,330)  | 109  | 174,049                            | (3,000)                                      | -   | 1,444,827  |
| 19,444                                   | 3,294,288  | -  | 100,617                            | 3,000  | 14,317  | 12,242,858   |
| \$ 19,444                                | \$ 3,108,958   | \$ 109                                     | \$ 274,666                         | \$ -   | \$ 14,317   | \$ 13,687,685  |

## Selected Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Deficits)For Twelve Months Ended, June 30, 2013 - 100% Expired  
(continued)

|  | Meadow Park<br>Parking Lot<br>District<br>Fund | Police<br>Inmate<br>Welfare<br>Fund | Grants and<br>Donations<br>Fund |
|--|--|-------------------------------------|---------------------------------|
| Revenues:  |  |                                     |                                 |
| Taxes  | \$ -   | \$ -                                | \$ -                            |
| License Fees and Permits                             | -  | -                                   | -                               |
| Fines, forfeitures and penalties                     | -  | -                                   | -                               |
| Use of money and property                            | 26,280   | 687                                 | 9,199                           |
| Intergovernmental                                    | -  | -                                   | 3,268,176                       |
| Other  | -  | 10,638                              | 132,628                         |
| Total revenues                                       | 26,280   | 11,325                              | 3,410,003                       |
| Expenditures:  |  |                                     |                                 |
| Current:   |  |                                     |                                 |
| Salaries & Benefits                                  | -  | -                                   | 1,002,085                       |
| Materials & Services                                 | -  | -                                   | 74,584                          |
| Professional Technical                               | 16,500   | -                                   | 2,029,836                       |
| Other  | -  | -                                   | 2,387                           |
| Capital outlay                                       | -  | -                                   | 235,459                         |
| Total expenditures                                   | 16,500   | -                                   | 3,344,351                       |
| Excess (deficiency) of revenues<br>over expenditures | 9,780  | 11,325                              | 65,652                          |
| Other financing sources (uses):                      |  |                                     |                                 |
| Transfers in   | -  | -                                   | -                               |
| Transfers out  | -  | -                                   | -                               |
| Net change in fund balance                           | 9,780  | 11,325                              | 65,652                          |
| Fund balances, July 1, 2012                          | 35,122   | 51,615                              | 1,373,236                       |
| Fund Balances (deficits), June 30, 2013              | \$ 44,902                                      | \$ 62,940                           | \$ 1,438,888                    |

Schedule T-Continued

| Federal<br>Housing and<br>Community<br>Development<br>Fund | Asset<br>Forfeiture<br>Fund | El Camino<br>Training<br>Fund | Proposition<br>1B<br>Fund | DNA Sampling<br>Fund | Total<br>Nonmajor<br>Special Revenue<br>Fund |
|--|-----------------------------|-------------------------------|---------------------------|----------------------|--|
| \$ -   | \$ -                        | \$ -                          | \$ -                      | \$ -                 | \$ 1,303,724                                 |
| -  | -                           | -                             | -                         | -                    | 496,585                                      |
| -  | 655,484                     | -                             | -                         | -                    | 655,484                                      |
| -  | 38,848                      | -                             | -                         | -                    | 310,090                                      |
| -  | -                           | -                             | -                         | -                    | 6,618,251                                    |
| -  | 1,975                       | 15,000                        | -                         | 9,630                | 170,720                                      |
| -  | 696,307                     | 15,000                        | -                         | 9,630                | 9,554,854                                    |
| -  | -                           | -                             | 44,312                    | -                    | 1,668,531                                    |
| -  | 59,425                      | -                             | -                         | -                    | 682,635                                      |
| -  | 379,674                     | -                             | 154,413                   | -                    | 4,077,234                                    |
| -  | 649                         | 399                           | -                         | -                    | 1,663,567                                    |
| -  | 670,755                     | 38,443                        | -                         | 30,835               | 1,012,552                                    |
| -  | 1,110,503                   | 38,842                        | 198,725                   | 30,835               | 9,104,519                                    |
| -  | (414,196)                   | (23,842)                      | (198,725)                 | (21,205)             | 450,335                                      |
| -  | -                           | -                             | -                         | -                    | 1,447,808                                    |
| -  | -                           | -                             | -                         | -                    | (1,068,544)                                  |
| -  | (414,196)                   | (23,842)                      | (198,725)                 | (21,205)             | 829,599                                      |
| 777,556  | 4,712,624                   | 170,162                       | 2,012,678                 | 76,530               | 26,450,911                                   |
| \$ 777,556   | \$ 4,298,428                | \$ 146,320                    | \$ 1,813,953              | \$ 55,325            | \$ 27,280,510                                |



## Schedule U

**CABLE & COMMUNITY RELATIONS/PUBLIC ACCESS/PEG****BALANCE SHEET  
JUNE 30, 2013**

|  | <b>Cable &amp; Community<br/>Relations<br/>June 30, 2013</b> | <b>Public Access<br/>June 30, 2013</b> | <b>Public Education<br/>Government<br/>June 30, 2013</b> | <b>Total</b>        |
|--|--|--|--|---------------------|
| <b>ASSETS</b>                            |  |  |  |                     |
| Pooled cash and investments              | \$ 3,129,585   | \$ 119,171                             | \$ 1,295,920   | \$ 4,544,676        |
| Accrued interest receivable              | 21,277   | -                                      | -  | 21,277              |
| Accounts receivable                      | 464,183  | -                                      | 92,837   | 557,020             |
| <b>Total Assets</b>                      | <b>\$ 3,615,045</b>  | <b>\$ 119,171</b>                      | <b>\$ 1,388,757</b>                                      | <b>\$ 5,122,973</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |  |  |  |                     |
| <b>Current Liabilities</b>               |  |  |  |                     |
| Accounts payable                         | \$ 7,412   | \$ 6,315                               | \$ -   | \$ 13,727           |
| Accrued salaries and benefits            | 145,327  | 5,045                                  | -  | 150,372             |
| <b>Total Liabilities</b>                 | <b>152,739</b>   | <b>11,360</b>                          | <b>-</b>   | <b>164,099</b>      |
| <b>Fund Balance</b>                      |  |  |  |                     |
| Unreserved                               | 3,461,867  | 107,811                                | 1,388,757  | 4,958,435           |
| Reserved                                 | 439  | -                                      | -  | 439                 |
| <b>Total Fund Balance</b>                | <b>3,462,306</b>   | <b>107,811</b>                         | <b>1,388,757</b>   | <b>4,958,874</b>    |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 3,615,045</b>  | <b>\$ 119,171</b>                      | <b>\$ 1,388,757</b>                                      | <b>\$ 5,122,973</b> |

**Schedule U-1**

**CABLE & COMMUNITY RELATIONS**

**STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                       | <b>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>             |                          |   |                                      |                                      |   |  |
| Franchise fees                        | \$ 1,700,000             | \$ 1,864,939                                    | 109.7%                               | \$ 1,700,000                         | 1,776,261   | 104.5%   |
| Miscellaneous                         | 4,000                    | 3,248   | 81.2%                                | 4,000                                | 4,951   | 123.8%   |
| <b>Total Operating Revenues</b>       | <b>1,704,000</b>         | <b>1,868,187</b>                                | <b>109.6%</b>                        | <b>1,704,000</b>                     | <b>1,781,212</b>  | <b>104.5%</b>  |
| <b>OPERATING EXPENSES:</b>            |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits        | 891,022                  | 732,909   | 82.3%                                | 901,022                              | 854,205   | 94.8%  |
| Materials and supplies                | 44,066                   | 41,435  | 94.0%                                | 43,163                               | 31,986  | 74.1%  |
| Other professional services           | 182,847                  | 174,642   | 95.5%                                | 106,929                              | 91,018  | 85.1%  |
| Interdepartmental charges             | 75,502                   | 75,502  | 100.0%                               | 76,528                               | 76,528  | 100.0%   |
| Capital acquisitions                  | 10,404                   | 6,704   | 64.4%                                | 7,885                                | 4,005   | 50.8%  |
| Litigation and claims                 | 8,594                    | 4,365   | 50.8%                                | 8,594                                | 4,365   | 50.8%  |
| Other                                 | 4,400                    | 3,898   | 88.6%                                | 8,500                                | 5,744   | 67.6%  |
| <b>Total Operating Expenses</b>       | <b>1,216,835</b>         | <b>1,039,455</b>                                | <b>85.4%</b>                         | <b>1,152,621</b>                     | <b>1,067,851</b>  | <b>92.6%</b>   |
| <b>OPERATING INCOME (LOSS)</b>        | <b>487,165</b>           | <b>828,732</b>                                  | <b>170.1%</b>                        | <b>551,379</b>                       | <b>713,361</b>  | <b>129.4%</b>  |
| <b>NON-OPERATING REVENUES</b>         |                          |   |                                      |                                      |   |  |
| Interest income - Operations          | 55,800                   | 49,769  | 89.2%                                | 50,000                               | 57,587  | 115.2%   |
| <b>Total Non-Operating Revenues</b>   | <b>55,800</b>            | <b>49,769</b>                                   | <b>89.2%</b>                         | <b>50,000</b>                        | <b>57,587</b>   | <b>115.2%</b>  |
| <b>Income (Loss) before transfers</b> | <b>542,965</b>           | <b>878,501</b>                                  | <b>161.8%</b>                        | <b>601,379</b>                       | <b>770,948</b>  | <b>128.2%</b>  |
| <b>TRANSFERS OUT</b>                  | <b>(543,404)</b>         | <b>(543,404)</b>                                | <b>100.0%</b>                        | <b>(502,888)</b>                     | <b>(502,888)</b>  | <b>100.0%</b>  |
| <b>From Fund Balance</b>              | <b>439</b>               | <b>-</b>  | <b>0.0%</b>                          | <b>-</b>                             | <b>-</b>  | <b>N/A</b>   |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>              | <b>\$ 335,097</b>                               | <b>N/A</b>                           | <b>\$ 98,491</b>                     | <b>\$ 268,060</b>   | <b>272.2%</b>  |

**CABLE & COMMUNITY RELATIONS****STATEMENT OF CASH FLOWS  
FOR TWELVE MONTHS ENDED JUNE 30, 2013****Cash flows from operating activities**

|  |    |          |         |
|--|----|----------|---------|
| Operating income (loss)  | \$ | 828,732  |         |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |    |          |         |
| (Increase) Decrease in accounts receivable   |    | (512)    |         |
| Decrease (Increase) in interest receivable   |    | 548      |         |
| Increase (Decrease) in accounts payable  |    | (7,041)  |         |
| Increase (Decrease) in accrued salaries and benefits   |    | (41,625) |         |
|  |    |          |         |
| <b>Net cash provided by operating activities</b>   | \$ |          | 780,102 |

**Cash flows from investing activities**

|  |  |        |        |
|--|--|--------|--------|
| Interest on investments                          |  | 49,769 |        |
|  |  |        |        |
| <b>Net cash provided by investing activities</b> |  |        | 49,769 |

**Cash flows from non-capital financing activities**

|  |  |           |           |
|--|--|-----------|-----------|
| Operating transfers out                                  |  | (543,404) |           |
|  |  |           |           |
| <b>Net cash used by non-capital financing activities</b> |  |           | (543,404) |

|                           |  |  |         |
|---------------------------|--|--|---------|
| <b>Net change in cash</b> |  |  | 286,467 |
|---------------------------|--|--|---------|

|   |  |  |           |
|---|--|--|-----------|
| Cash and cash equivalents, July 1, 2012 |  |  | 2,843,118 |
|---|--|--|-----------|

|  |    |  |           |
|--|----|--|-----------|
| Cash and cash equivalents, June 30, 2013 | \$ |  | 3,129,585 |
|--|----|--|-----------|

**CABLE TV - PUBLIC ACCESS****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                 | <b>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|---------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>       |                          |   |                                      |                                      |   |  |
| TCTV workshops                  | \$ 412                   | \$ 1,065  | 258.5%                               | \$ 412                               | 565   | 137.1%   |
| Miscellaneous                   | 2,500                    | 938   | 37.5%                                | 2,500                                | 995   | 39.8%  |
| <b>Total Operating Revenues</b> | <b>2,912</b>             | <b>2,003</b>                                    | <b>68.8%</b>                         | <b>2,912</b>                         | <b>1,560</b>  | <b>53.6%</b>   |
| <b>OPERATING EXPENSES:</b>      |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits  | 306,311                  | 300,310   | 98.0%                                | 306,311                              | 306,311   | 100.0%   |
| Materials and supplies          | 20,111                   | 11,356  | 56.5%                                | 20,111                               | 11,689  | 58.1%  |
| Other professional services     | 19,500                   | 15,310  | 78.5%                                | 19,500                               | 14,158  | 72.6%  |
| Interdepartmental charges       | 34,849                   | 34,849  | 100.0%                               | 36,199                               | 36,199  | 100.0%   |
| Capital outlay                  | 3,788                    | 2,639   | 69.7%                                | 9,324                                | 301   | 3.2%   |
| Litigation and claims           | 4,427                    | 2,249   | 50.8%                                | 4,427                                | 2,249   | 50.8%  |
| Other                           | 3,100                    | 1,160   | 37.4%                                | 3,100                                | 458   | 14.8%  |
| <b>Total Operating Expenses</b> | <b>392,086</b>           | <b>367,873</b>                                  | <b>93.8%</b>                         | <b>398,972</b>                       | <b>371,365</b>  | <b>93.1%</b>   |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(389,174)</b>         | <b>(365,870)</b>                                | <b>94.0%</b>                         | <b>(396,060)</b>                     | <b>(369,805)</b>  | <b>93.4%</b>   |
| <b>TRANSFERS IN</b>             | <b>421,400</b>           | <b>421,400</b>                                  | <b>100.0%</b>                        | <b>437,115</b>                       | <b>437,115</b>  | <b>100.0%</b>  |
| <b>TRANSFERS OUT</b>            | <b>(3,795)</b>           | <b>(3,795)</b>                                  | <b>100.0%</b>                        | <b>(3,623)</b>                       | <b>(3,623)</b>  | <b>100.0%</b>  |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 28,431</b>         | <b>\$ 51,735</b>                                | <b>182.0%</b>                        | <b>\$ 37,432</b>                     | <b>\$ 63,687</b>  | <b>170.1%</b>  |

***CABLE TV - PUBLIC ACCESS***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013**

***Cash flows from operating activities***

|   |                     |
|---|---------------------|
| Operating income (loss)   | \$ (365,870)        |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities: |                     |
| Increase (Decrease) in accrued liabilities  | 5,045               |
| Increase (Decrease) in accounts payable   | <u>4,108</u>        |
| <b><i>Net cash used by operating activities</i></b>   | <b>\$ (356,717)</b> |

***Cash flows from non-capital financing activities***

|   |                       |
|---|-----------------------|
| Operating transfers in  | 421,400               |
| Operating transfers out   | <u>(3,795)</u>        |
| <b><i>Net cash provided by non-capital financing activities</i></b> | <b><u>417,605</u></b> |

***Net change in cash*** 60,888

Cash and cash equivalents, July 1, 2012 58,283

Cash and cash equivalents, June 30, 2013 \$ 119,171

**PUBLIC EDUCATION GOVERNMENT ACCESS (PEG) FUND****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                  | <i>Annual<br/>Budget</i> | <i>Year-To-Date<br/>Actual<br/>Without Enc.</i> | <i>Budget<br/>%<br/>Without Enc.</i> | <i>FY 2012<br/>Annual<br/>Budget</i> | <i>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</i> | <i>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</i> |
|----------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>        |                          |   |                                      |                                      |   |  |
| Public Education Government Fees | \$ 320,000               | \$ 373,439                                      | 116.7%                               | \$ 320,000                           | \$ 355,584  | 111.1%   |
| <b>Total Operating Revenues</b>  | <b>320,000</b>           | <b>\$ 373,439</b>                               | <b>116.7%</b>                        | <b>320,000</b>                       | <b>\$ 355,584</b>   | <b>111.1%</b>  |
| <b>OPERATING EXPENSES:</b>       |                          |   |                                      |                                      |   |  |
| Capital Outlay                   | 55,935                   | 17,784  | 31.8%                                | -                                    | -   | N/A  |
| <b>Total Operating Expenses</b>  | <b>55,935</b>            | <b>17,784</b>                                   | <b>31.8%</b>                         | <b>-</b>                             | <b>-</b>  | <b>N/A</b>   |
| <b>OPERATING INCOME (LOSS)</b>   | <b>264,065</b>           | <b>355,655</b>                                  | <b>134.7%</b>                        | <b>320,000</b>                       | <b>355,584</b>  | <b>111.1%</b>  |
| <b>TRANSFERS OUT</b>             | <b>(81,000)</b>          | <b>(81,000)</b>                                 | <b>100.0%</b>                        | <b>(150,000)</b>                     | <b>(150,000)</b>  | <b>100.0%</b>  |
| <b>NET INCOME (LOSS)</b>         | <b>\$ 183,065</b>        | <b>\$ 274,655</b>                               | <b>150.0%</b>                        | <b>\$ 170,000</b>                    | <b>\$ 205,584</b>   | <b>120.9%</b>  |

***PUBLIC EDUCATION GOVERNMENT ACCESS (PEG) FUND***  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013**

***Cash flows from operating activities***

|  |                   |
|--|-------------------|
| Operating income (loss)  | \$ 355,655        |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |                   |
| (Increase) Decrease in accounts receivable   | <u>(102)</u>      |
| <b><i>Net cash provided by operating activities</i></b>  | <b>\$ 355,553</b> |

***Cash flows from capital and related financing activities***

|   |                 |
|---|-----------------|
| Capital expenditures  | <u>(94,906)</u> |
| <b><i>Net cash used by capital and related financing activities</i></b> | <b>(94,906)</b> |

***Cash flows from non-capital financing activities***

|   |                 |
|---|-----------------|
| Transfers-in  | 81,000          |
| Transfers-out   | <u>(81,000)</u> |
| <b><i>Net cash used by non-capital financing activities</i></b> | <b><u>-</u></b> |

|                                  |                |
|----------------------------------|----------------|
| <b><i>Net change in cash</i></b> | <b>260,647</b> |
|----------------------------------|----------------|

|   |                  |
|---|------------------|
| Cash and cash equivalents, July 1, 2012 | <u>1,035,273</u> |
|---|------------------|

|  |                            |
|--|----------------------------|
| Cash and cash equivalents, June 30, 2013 | <u><u>\$ 1,295,920</u></u> |
|--|----------------------------|

**ANIMAL CONTROL FUND****BALANCE SHEET  
JUNE 30, 2013**

| <u>June 30, 2013</u>                               |    |               |
|--|----|---------------|
| <b>ASSETS</b>                                      |    |               |
| <b>Current Assets</b>                              |    |               |
| Pooled Cash and Investments                        | \$ | 16,972        |
| Accounts Receivable                                |    | 18,175        |
| <b>Total Current Assets</b>                        |    | <b>35,147</b> |
| <b>Total Assets</b>                                | \$ | <b>35,147</b> |
| <b>LIABILITIES AND FUND EQUITY (DEFICIT)</b>       |    |               |
| <b>Current Liabilities</b>                         |    |               |
| Accounts Payable                                   | \$ | 30,258        |
| Accrued Liabilities                                |    | 4,889         |
| <b>Total Liabilities</b>                           |    | <b>35,147</b> |
| <b>Fund Equity (Deficit)</b>                       |    |               |
| Retained Earnings (Deficit)                        |    | -             |
| <b>Total Fund Equity (Deficit)</b>                 |    | <b>-</b>      |
| <b>Total Liabilities and Fund Equity (Deficit)</b> | \$ | <b>35,147</b> |



## Schedule V-1

**ANIMAL CONTROL FUND****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR TWELVE MONTHS ENDED, JUNE 30, 2013 - 100% EXPIRED**

|                                      | <b>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|--------------------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|
| <b>OPERATING REVENUES</b>            |                          |   |                                      |                                      |   |  |
| Animal licenses/permits              | \$ 222,000               | \$ 226,351                                      | 102.0%                               | \$ 222,000                           | \$ 208,176  | 93.8%  |
| Other Revenues                       | -                        | 7,428   | N/A                                  | -                                    | 6,924   | N/A  |
| <b>Total Operating Revenues</b>      | <b>222,000</b>           | <b>233,779</b>                                  | <b>105.3%</b>                        | <b>222,000</b>                       | <b>215,100</b>  | <b>96.9%</b>   |
| <b>OPERATING EXPENSES:</b>           |                          |   |                                      |                                      |   |  |
| Salaries and employee benefits       | 343,400                  | 256,011   | 74.6%                                | 343,600                              | 250,472   | 72.9%  |
| Materials and supplies               | 9,000                    | 3,938   | 43.8%                                | 9,000                                | 2,416   | 26.8%  |
| Other professional services          | 95,000                   | 58,394  | 61.5%                                | 95,000                               | 66,982  | 70.5%  |
| Training, travel and membership dues | 3,000                    | 1,110   | 37.0%                                | 3,000                                | 2,307   | 76.9%  |
| Others-interdepartmental charges     | 15,900                   | 15,900  | 100.0%                               | 15,367                               | 15,367  | 100.0%   |
| <b>Total Operating Expenses</b>      | <b>466,300</b>           | <b>335,353</b>                                  | <b>71.9%</b>                         | <b>465,967</b>                       | <b>337,544</b>  | <b>72.4%</b>   |
| <b>OPERATING INCOME (LOSS)</b>       | <b>(244,300)</b>         | <b>(101,574)</b>                                | <b>41.6%</b>                         | <b>(243,967)</b>                     | <b>(122,444)</b>  | <b>50.2%</b>   |
| <b>OPERATING TRANSFERS IN</b>        | <b>248,000</b>           | <b>80,447</b>                                   | <b>32.4%</b>                         | <b>243,967</b>                       | <b>107,568</b>  | <b>44.1%</b>   |
| <b>NET INCOME (LOSS)</b>             | <b>\$ 3,700</b>          | <b>\$ (21,127)</b>                              | <b>-671.0%</b>                       | <b>\$ -</b>                          | <b>\$ (14,876)</b>  | <b>N/A</b>   |

**ANIMAL CONTROL FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED, JUNE 30, 2013**

**Cash flows from operating activities**

|   |                             |             |
|---|-----------------------------|-------------|
| Operating loss  | \$ (101,574)                |             |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |                             |             |
| Decrease in accounts receivable   | 38,481                      |             |
| (Decrease) in accounts payable  | (5,271)                     |             |
| Increase in accrued liabilities   | 4,889                       |             |
| <b>Net cash used by operating activities</b>  | <u>                    </u> | \$ (63,475) |

**Cash flows from noncapital financing activities**

|   |               |               |
|---|---------------|---------------|
| Operating transfers in                                      | <u>80,447</u> |               |
| <b>Net cash provided by noncapital financing activities</b> |               | <u>80,447</u> |

**Net change in cash** 16,972

**Cash, restricted cash and cash equivalents, July 1, 2012** -

**Cash, restricted cash and cash equivalents, June 30, 2013** \$ 16,972

**AIR QUALITY MANAGEMENT DISTRICT FUND****BALANCE SHEET  
JUNE 30, 2013**

|  | <i>June 30, 2013</i> |         |
|--|----------------------|---------|
| <b>ASSETS</b>                            |                      |         |
| Pooled Cash and Investments              | \$                   | 160,676 |
| Due from other government                |                      | 46,153  |
| <b>Total Assets</b>                      | \$                   | 206,829 |
| <b>LIABILITIES AND FUND EQUITY</b>       |                      |         |
| <b>Current Liabilities</b>               |                      |         |
| Accounts Payable                         | \$                   | 3,572   |
| Accrued Salaries and Benefits            |                      | 475     |
| <b>Total Liabilities</b>                 |                      | 4,047   |
| <b>Fund Equity</b>                       |                      |         |
| Retained Earnings - Reserved             |                      | 17,876  |
| Retained Earnings - Unreserved           |                      | 184,906 |
| <b>Total Fund Equity</b>                 |                      | 202,782 |
| <b>Total Liabilities and Fund Equity</b> | \$                   | 206,829 |

**AIR QUALITY MANAGEMENT DISTRICT FUND**  
**STATEMENT OF REVENUES & EXPENSES-BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|  | <b>Annual<br/>Budget</b> | <b>Year-to-date<br/>Actual<br/>Without Enc.</b> | <b>% of<br/>Budget</b> | <b>FY 2012<br/>Annual<br/>Budget</b> | <b>FY 2012<br/>Year-to-date<br/>Actual<br/>Without Enc.</b> | <b>FY 2012<br/>Actual to<br/>Budget %<br/>Without Enc.</b> |
|--|--------------------------|---|------------------------|--------------------------------------|---|--|
| Revenues:  |                          |   |                        |                                      |   |  |
| Use of money and property                                    | \$ 2,000                 | \$ 1,553  | 77.6%                  | \$ 2,000                             | \$ 1,983  | 99.2%  |
| Intergovernmental  | 170,000                  | 176,261   | 103.7%                 | 170,000                              | 183,038   | 107.7%   |
| <b>Total revenues</b>  | <b>172,000</b>           | <b>177,814</b>                                  | <b>103.4%</b>          | <b>172,000</b>                       | <b>185,021</b>  | <b>107.6%</b>  |
| Expenditures:  |                          |   |                        |                                      |   |  |
| Current:   |                          |   |                        |                                      |   |  |
| Salaries & benefits  | 43,494                   | 37,655  | 86.6%                  | 42,680                               | 36,571  | 85.7%  |
| Materials & supplies   | 78,662                   | 41,366  | 52.6%                  | 78,662                               | 46,577  | 59.2%  |
| Professional technical                                       | 67,720                   | 65,200  | 96.3%                  | 67,720                               | 66,460  | 98.1%  |
| <b>Total expenditures</b>                                    | <b>189,876</b>           | <b>144,221</b>                                  | <b>76.0%</b>           | <b>189,062</b>                       | <b>149,608</b>  | <b>79.1%</b>   |
| Excess (deficiency) of revenues<br>over expenditures         | (17,876)                 | 33,593  | -187.9%                | (17,062)                             | 35,413  | -207.6%  |
| Transfers out  | -                        | -   | N/A                    | (31,000)                             | (31,000)  | 100.0%   |
| Transfers in   | -                        | 1,500   | N/A                    | -                                    | -   | N/A  |
| From Fund Balance -Operations                                | 17,876                   | -   | 0.0%                   | 17,062                               | -   | 0.0%   |
| From Fund Balance -Capital Project                           | -                        | -   | N/A                    | 31,000                               | -   | 0.0%   |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>\$ -</b>              | <b>\$ 35,093</b>                                | <b>N/A</b>             | <b>\$ -</b>                          | <b>\$ 4,413</b>   | <b>N/A</b>   |

**VAN POOL/RIDESHARE FUND**  
**BALANCE SHEET**  
**JUNE 30, 2013**

|  | <u>June 30, 2013</u> |
|--|----------------------|
| <b>ASSETS</b>                            |                      |
| Pooled Cash and Investments              | \$ 3,215             |
| <b>Total Assets</b>                      | <b>\$ 3,215</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>       |                      |
| <b>Current Liabilities</b>               |                      |
| Accounts Payable                         | \$ 1,749             |
| Accrued Liabilities                      | 1,466                |
| <b>Total Current Liabilities</b>         | <b>3,215</b>         |
| <b>Fund Equity</b>                       |                      |
| Retained Earnings - Unreserved           | -                    |
| <b>Total Fund Equity</b>                 | <b>-</b>             |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 3,215</b>      |

## Schedule X-1

**VANPOOL/RIDESHARE FUND**  
**STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013 - 100% EXPIRED**

|                                 | <i>Annual</i>    | <i>Year-to-Date</i> | <i>Budget</i>       | <i>FY 2012</i>   | <i>FY 2012</i>      | <i>FY 2012</i>      |
|---------------------------------|------------------|---------------------|---------------------|------------------|---------------------|---------------------|
|                                 | <i>Budget</i>    | <i>Actual</i>       | <i>%</i>            | <i>Annual</i>    | <i>Year-to-date</i> | <i>Actual to</i>    |
|                                 | <i>Budget</i>    | <i>Without Enc.</i> | <i>Without Enc.</i> | <i>Budget</i>    | <i>Without Enc.</i> | <i>Budget %</i>     |
|                                 |                  |                     |                     |                  |                     | <i>Without Enc.</i> |
| <b>OPERATING REVENUES</b>       |                  |                     |                     |                  |                     |                     |
| Passenger Cash Fares            | \$ 50,000        | \$ 55,376           | 110.8%              | \$ 50,000        | \$ 52,178           | 104.4%              |
| Other Grants                    | 39,000           | 42,767              | 109.7%              | 44,000           | 34,140              | 77.6%               |
| <b>Total Operating Revenues</b> | <b>89,000</b>    | <b>98,143</b>       | <b>110.3%</b>       | <b>94,000</b>    | <b>86,318</b>       | <b>91.8%</b>        |
| <b>OPERATING EXPENSES</b>       |                  |                     |                     |                  |                     |                     |
| Salaries and employee benefits  | 80,010           | 76,329              | 95.4%               | 80,915           | 80,915              | 100.0%              |
| Services and supplies           | 170,760          | 153,722             | 90.0%               | 175,415          | 145,879             | 83.2%               |
| Other professional services     | 5,600            | 3,535               | 63.1%               | 5,600            | 4,900               | 87.5%               |
| <b>Total Operating Expenses</b> | <b>256,370</b>   | <b>233,586</b>      | <b>91.1%</b>        | <b>261,930</b>   | <b>231,694</b>      | <b>88.5%</b>        |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(167,370)</b> | <b>(135,443)</b>    | <b>80.9%</b>        | <b>(167,930)</b> | <b>(145,376)</b>    | <b>86.6%</b>        |
| <b>Transfer In</b>              | <b>167,930</b>   | <b>135,443</b>      | <b>80.7%</b>        | <b>167,930</b>   | <b>145,376</b>      | <b>86.6%</b>        |
| <b>Return to Prop C Fund</b>    | <b>(560)</b>     | <b>-</b>            | <b>0.0%</b>         | <b>-</b>         | <b>-</b>            | <b>N/A</b>          |
| <b>NET INCOME (LOSS)</b>        | <b>\$ -</b>      | <b>\$ -</b>         | <b>N/A</b>          | <b>\$ -</b>      | <b>\$ -</b>         | <b>N/A</b>          |

**VANPOOL/RIDESHARE FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR TWELVE MONTHS ENDED JUNE 30, 2013**

**Cash flows from operating activities**

|  |    |                   |              |
|--|----|-------------------|--------------|
| Operating income (loss)                          | \$ | (135,443)         |              |
| Adjustments to reconcile operating income (loss) |    |                   |              |
| to net cash used by operating activities         |    |                   |              |
| Increase (Decrease) in accounts payable          |    | 1,150             |              |
| Increase (Decrease) in accrued liabilities       |    | 1,466             |              |
| <b>Net cash used by operating activities</b>     |    | <u>          </u> | \$ (132,827) |

**Cash flows from non-capital financing activities**

|  |                |         |
|--|----------------|---------|
| Operating transfers in                                       | <u>135,443</u> |         |
| <b>Net cash provided by non-capital financing activities</b> |                | 135,443 |

|                           |              |  |
|---------------------------|--------------|--|
| <b>Net change in cash</b> | <u>2,616</u> |  |
|---------------------------|--------------|--|

|   |            |  |
|---|------------|--|
| Cash and cash equivalents, July 1, 2012 | <u>599</u> |  |
|---|------------|--|

|  |                        |  |
|--|------------------------|--|
| Cash and cash equivalents, June 30, 2013 | <u><u>\$ 3,215</u></u> |  |
|--|------------------------|--|





Schedules: Schedule A -- General Fund Revenue Summary - Budget to Actual for Three Months Ended September 30, 2013.

Schedule B -- Expenditures Summary by Fund -- Budget to Actual-All Funds With Annually Adopted Budgets for Three Months Ended September 30, 2013.

Schedule B-1 -- Expenditures Detail By Fund- Budget to Actual-All Funds With Annually Adopted Budgets-Salaries and Benefits Expenditures for Three Months Ended September 30, 2013.

Schedule B-2 -- Expenditures Detail By Fund- Budget to Actual-All Funds With Annually Adopted Budgets- Materials, Services, and Other Expenditures for Three Months Ended September 30, 2013.

Schedule B-3 -- Expenditures Summary-Budget to Actual-General Fund by Character for Three Months Ended September 30, 2013.

Schedule B-4 -- Adopted Budget and Amendments by Fund for Three Months Ended September 30, 2013.

Schedule C -- Internal Service and Enterprise Fund Revenue Summary- Budget to Actual for Three Months Ended September 30, 2013.

Schedule D -- Fleet Services-Combined Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule D-1 -- Fleet Services Combined Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule D-2 -- Fleet Services Combined Fund Statement of Cash Flows for Three Months Ended September 30, 2013

Schedule D-3 -- Fleet-Operations and Maintenance Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule D-4 -- Fleet-Operations and Maintenance Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule D-5 -- Fleet-Vehicle Replacement Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule D-6 -- Fleet-Vehicle Replacement Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule E -- Self-Insurance Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule E-1 -- Self-Insurance Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule E-2 -- Self-Insurance Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule F -- Airport Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule F-1 -- Airport Combined Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule F-2 -- Airport Fund-Aeronautical Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule F-3 -- Airport Fund Non-Aeronautical Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule F-4 -- Airport Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule G -- Transit Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule G-1 -- Transit Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule G-2 -- Transit Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule H -- Water Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule H-1 -- Water Fund Operations Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule H-2 -- Water Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule I -- Emergency Medical Services Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule I-1 -- Emergency Medical Services Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013

Schedule I-2 -- Emergency Medical Services Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule J -- Sanitation Enterprise Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule J-1 -- Sanitation Enterprise Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule J-2 -- Sanitation Enterprise Fund Statement of Cash Flows for Three Months Ended September 30, 2008.

Schedule K -- Cultural Arts Center Enterprise Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule K-1 -- Cultural Arts Center Enterprise Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule K-2 -- Cultural Arts Center Enterprise Fund Budget to Actual by Programs for Three Months Ended September 30, 2013.

Schedule K-3 -- Cultural Arts Center Enterprise Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule L -- Sewer Enterprise Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule L-1 -- Sewer Enterprise Fund Operations Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule L-2 -- Sewer Enterprise Fund Operations Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule M -- Parks and Recreation Enterprise Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule M-1 -- Parks and Recreation Enterprise Combined Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule M-2 -- Parks and Recreation – Recreation Services Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule M-3 -- Parks and Recreation – Cultural Services Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013

Schedule M-4 -- Parks and Recreation Enterprise Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule N – Capital Improvements Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule N-1 -- Capital Improvements Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Three Months Ended September 30, 2013.

Schedule O – Prop C Local Return/Grants and Discretionary Funds Balance Sheet for Three Months Ended September 30, 2013.

Schedule O-1 -- Prop C Local Return/Grants and Discretionary Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Three Months Ended September 30, 2013.

Schedule P – Measure R Local Return and Highway Program/Grants and Discretionary Funds Balance Sheet for Three Months Ended September 30, 2013.

Schedule P-1 – Measure R Local Return and Highway Program/Grants and Discretionary Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Three Months Ended September 30, 2013.

Schedule Q -- Torrance Public Financing Authority Restricted Capital Project Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Three Months Ended September 30, 2013.

Schedule R -- Torrance Public Financing Authority Debt Service Fund Statement of Revenues, Expenditures and Changes in Fund Balance for Three Months Ended September 30, 2013.

Schedule S – Housing Authority of the City of Torrance-Balance Sheet for Three Months Ended September 30, 2013.

Schedule S-1 -- Housing Authority of the City of Torrance-Combined Statement of Revenue and Expenses for Three Months Ended September 30, 2013.

Schedule S-2 -- Housing Authority of the City of Torrance- Statement of Revenue and Expenses-Housing Assistance Payments-Budget to Actual For Three Months Ended September 30, 2013.

Schedule S-3 -- Housing Authority of the City of Torrance-Statement of Revenue and Expenses-Administration-Budget to Actual For Three Months Ended September 30, 2013.

Schedule T -- Selected Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances for Three Months Ended September 30, 2013.

Schedule U -- Cable & Community Relations/Public Access/PEG Balance Sheet for Three Months Ended September 30, 2013.

Schedule U-1 -- Cable & Community Relations Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule U-2 -- Cable & Community Relations Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule U-3 -- Cable TV Public Access Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule U-4 -- Cable TV Public Access Cash Flows for Three Months Ended September 30, 2013.

Schedule U-5 -- Public Education Government Access (PEG) Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule U-6 -- Public Education Government Access (PEG) Fund Cash Flows for Three Months Ended September 30, 2013.

Schedule V -- Animal Control Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule V-1 -- Animal Control Fund Statement of Revenues and Expenses --Budget to Actual for Three Months Ended September 30, 2013.

Schedule V-2 -- Animal Control Fund Statement of Cash Flows for Three Months Ended September 30, 2013.

Schedule W-- Air Quality Management District Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule W-1 -- Air Quality Management District Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

Schedule X -- Vanpool/Rideshare Fund Balance Sheet for Three Months Ended September 30, 2013.

Schedule X-1 -- Vanpool/Rideshare Fund Statement of Revenues and Expenses-Budget to Actual for Three Months Ended September 30, 2013.

## Schedule A

### GENERAL FUND REVENUE SUMMARY-ANNUAL BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|  | Annual<br>Budget      | Year-To-Date<br>Actual | Budget<br>%  | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual | FY 2013<br>Actual<br>% | FY 2013<br>Prior Year<br>Total |
|--|-----------------------|------------------------|--------------|-----------------------------|-----------------------------------|------------------------|--------------------------------|
| <b><u>TAXES</u></b>                            |                       |                        |              |                             |                                   |                        |                                |
| Property taxes                                 | \$ 31,010,270         | \$ 993,726             | 3.2%         | \$ 30,059,158               | \$ 1,015,269                      | 3.4%                   | 30,186,102                     |
| VLF Swap and repayment                         | 11,768,780            | -                      | 0.0%         | 11,426,000                  | -                                 | 0.0%                   | 11,257,216                     |
| Sales and use taxes                            | 34,511,188            | 2,221,600              | 6.4%         | 31,192,560                  | 2,294,682                         | 7.2%                   | 31,804,637                     |
| Sales tax flip                                 | 11,220,000            | -                      | 0.0%         | 9,983,740                   | -                                 | 0.0%                   | 10,090,541                     |
| Utility users tax:                             |                       |                        |              |                             |                                   |                        |                                |
| Electricity                                    | 12,553,105            | 2,698,470              | 21.5%        | 15,343,000                  | 2,316,308                         | 16.8%                  | 13,793,875                     |
| Gas:   |                       |                        |              |                             |                                   |                        |                                |
| Refineries                                     | 3,532,000             | 298,680                | 8.5%         | 3,532,000                   | 182,868                           | 6.2%                   | 2,936,466                      |
| Other  | 2,766,000             | 222,823                | 8.1%         | 2,766,000                   | 321,201                           | 12.7%                  | 2,525,508                      |
| Water  | 3,030,000             | 564,704                | 18.6%        | 3,030,000                   | 504,038                           | 19.0%                  | 2,652,756                      |
| Cable  | 1,564,000             | 178,357                | 11.4%        | 1,564,000                   | 184,697                           | 16.9%                  | 1,093,272                      |
| Telecommunication/Cellular                     | 8,572,000             | 1,445,661              | 16.9%        | 8,572,000                   | 1,450,813                         | 17.0%                  | 8,540,769                      |
| Sub Total - Utility users tax                  | 32,017,105            | 5,408,695              | 16.9%        | 34,807,000                  | 4,959,925                         | 15.7%                  | 31,542,646                     |
| Business license tax/permit tax                | 9,285,891             | 218,695                | 2.4%         | 8,656,650                   | 275,444                           | 3.2%                   | 8,711,295                      |
| Franchise tax                                  | 5,408,000             | 4,117                  | 0.1%         | 5,400,000                   | 13,872                            | 0.3%                   | 4,437,839                      |
| Occupancy tax                                  | 8,962,348             | 997,212                | 11.1%        | 8,272,800                   | 824,247                           | 9.5%                   | 8,636,313                      |
| PSAF   | 1,485,260             | 120,183                | 8.1%         | 1,442,000                   | 112,279                           | 8.0%                   | 1,396,766                      |
| Construction tax                               | 816,000               | 180,516                | 22.1%        | 800,000                     | 195,182                           | 20.1%                  | 972,936                        |
| Real property transfer tax                     | 636,000               | 171,521                | 27.0%        | 600,000                     | 112,202                           | 18.0%                  | 623,928                        |
| Oil severance tax                              | 10,000                | -                      | 0.0%         | 10,000                      | -                                 | 0.0%                   | 8,760                          |
| <b>TOTAL TAXES</b>                             | <b>147,130,842</b>    | <b>10,316,265</b>      | <b>7.0%</b>  | <b>142,649,908</b>          | <b>9,803,102</b>                  | <b>7.0%</b>            | <b>139,668,979</b>             |
| <b><u>LICENSES AND PERMITS</u></b>             |                       |                        |              |                             |                                   |                        |                                |
| Construction permits/other license fee/permits | 2,054,058             | 535,532                | 26.1%        | 2,015,300                   | 482,386                           | 22.1%                  | 2,185,598                      |
| <b>TOTAL LICENSES/ FEES</b>                    | <b>2,054,058</b>      | <b>535,532</b>         | <b>26.1%</b> | <b>2,015,300</b>            | <b>482,386</b>                    | <b>22.1%</b>           | <b>2,185,598</b>               |
| <b><u>FINES AND FORFEITURES</u></b>            |                       |                        |              |                             |                                   |                        |                                |
| General court fines                            | 350,000               | 25,529                 | 7.3%         | 350,000                     | 35,645                            | 20.2%                  | 176,609                        |
| Traffic fines/parking citations                | 980,000               | 190,930                | 19.5%        | 980,000                     | 218,347                           | 26.2%                  | 833,204                        |
| <b>TOTAL FINES/FORFEITURES</b>                 | <b>1,330,000</b>      | <b>216,459</b>         | <b>16.3%</b> | <b>1,330,000</b>            | <b>253,992</b>                    | <b>25.2%</b>           | <b>1,009,813</b>               |
| <b><u>REV-USE OF MONEY/PROPERTY</u></b>        |                       |                        |              |                             |                                   |                        |                                |
| Investment earnings                            | 1,250,000             | 249,830                | 20.0%        | 1,400,000                   | 272,992                           | 121.4%                 | (1,272,797)                    |
| Rents, royalties and leases                    | 1,466,662             | 357,457                | 24.4%        | 1,425,400                   | 341,802                           | 24.7%                  | 1,381,907                      |
| <b>TOTAL USE OF MONEY/PROPERTY</b>             | <b>2,716,662</b>      | <b>607,287</b>         | <b>22.4%</b> | <b>2,825,400</b>            | <b>614,794</b>                    | <b>563.5%</b>          | <b>109,110</b>                 |
| <b><u>REVENUES FROM OTHER AGENCIES</u></b>     |                       |                        |              |                             |                                   |                        |                                |
| State motor vehicle licenses                   | -                     | 63,517                 | 0.0%         | -                           | 76,748                            | 100.0%                 | 76,748                         |
| State homeowners' property tax                 | 250,000               | -                      | 0.0%         | 250,000                     | -                                 | 0.0%                   | 227,586                        |
| Other State revenues                           | 120,000               | 21,503                 | 17.9%        | 120,000                     | 9,837                             | 12.2%                  | 80,386                         |
| <b>TOTAL OTHER AGENCIES</b>                    | <b>370,000</b>        | <b>85,020</b>          | <b>23.0%</b> | <b>370,000</b>              | <b>86,585</b>                     | <b>22.5%</b>           | <b>384,720</b>                 |
| <b><u>CHARGES FOR CURRENT SERVICES</u></b>     |                       |                        |              |                             |                                   |                        |                                |
| City Clerk                                     | 10,700                | 2,008                  | 18.8%        | 11,000                      | 3,913                             | 38.5%                  | 10,163                         |
| Community Development                          | 1,470,100             | 438,586                | 29.8%        | 1,636,000                   | 336,121                           | 24.0%                  | 1,400,316                      |
| Community Services                             | 566,700               | 135,422                | 23.9%        | 550,000                     | 125,455                           | 23.2%                  | 539,692                        |
| Non-Departmental                               | 639,693               | 5,971                  | 0.9%         | 333,701                     | 4,210                             | 19.4%                  | 21,712                         |
| Police   | 466,900               | 115,304                | 24.7%        | 566,000                     | 125,930                           | 29.0%                  | 433,900                        |
| Fire   | 1,747,500             | 196,523                | 11.2%        | 1,881,500                   | 82,993                            | 4.9%                   | 1,706,508                      |
| Public Works                                   | 182,000               | 135,746                | 74.6%        | 170,000                     | -                                 | 0.0%                   | 180,979                        |
| <b>TOTAL CURRENT SERVICE CHARGES</b>           | <b>5,083,593</b>      | <b>1,029,560</b>       | <b>20.3%</b> | <b>5,148,201</b>            | <b>678,622</b>                    | <b>15.8%</b>           | <b>4,293,270</b>               |
| <b><u>OTHER REVENUES</u></b>                   |                       |                        |              |                             |                                   |                        |                                |
| Other revenues                                 | 691,033               | 61,994                 | 9.0%         | 705,935                     | 151,898                           | 10.9%                  | 1,399,841                      |
| Contributions-Enterprises                      | 3,100,000             | 1,197,035              | 38.6%        | 3,100,000                   | 902,185                           | 31.5%                  | 2,860,451                      |
| Operating transfers in                         | 14,882,828            | 6,627,224              | 44.5%        | 9,570,525                   | 2,638,523                         | 26.6%                  | 9,909,070                      |
| <b>TOTAL OTHER REVENUES</b>                    | <b>18,673,861</b>     | <b>7,886,253</b>       | <b>42.2%</b> | <b>13,376,460</b>           | <b>3,692,606</b>                  | <b>26.1%</b>           | <b>14,169,362</b>              |
| <b>Total General Fund Revenues</b>             | <b>\$ 177,359,016</b> | <b>\$ 20,676,376</b>   | <b>11.7%</b> | <b>\$ 167,715,269</b>       | <b>15,612,087</b>                 | <b>9.6%</b>            | <b>\$ 161,820,852</b>          |

**EXPENDITURES SUMMARY BY FUND - BUDGET TO ACTUAL - ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

**Schedule B**

|                                      | FY 13-14              |                              |   |                                 |                                     | FY 12-13              |                              |                                |  |  |
|--------------------------------------|-----------------------|------------------------------|---|---------------------------------|-------------------------------------|-----------------------|------------------------------|--------------------------------|--|--|
|                                      | REVISED<br>BUDGET     | EXPEND<br>WITHOUT<br>ENCUMBR | % OF<br>BUDGET<br>TO<br>ACTUAL<br>W/O ENC | PROJECTED<br>ACTUALS<br>6/30/14 | % OF<br>BUDGET<br>PROJ TO<br>ACTUAL | REVISED<br>BUDGET     | EXPEND<br>WITHOUT<br>ENCUMBR | % OF<br>ACTUAL<br>TO<br>ACTUAL | ANNUAL<br>EXPEND<br>WITHOUT<br>ENCUMBR |  |
| <b>GENERAL FUND</b>                  |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| <b>BY DEPARTMENT:</b>                |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| Council/Commissions                  | \$ 517,645            | \$ 135,218                   | 26.1%                                     | \$ 460,000                      | 88.9%                               | 493,350               | 134,540                      | 29.8%                          | 451,812                                |  |
| City Manager                         | 2,781,632             | 594,968                      | 21.4%                                     | 2,414,954                       | 86.8%                               | 2,543,831             | 565,851                      | 24.3%                          | 2,328,083                              |  |
| City Attorney                        | 2,289,962             | 501,180                      | 21.9%                                     | 2,250,367                       | 98.3%                               | 2,118,904             | 478,283                      | 24.4%                          | 1,956,991                              |  |
| City Clerk                           | 1,236,295             | 236,034                      | 19.1%                                     | 969,082                         | 78.4%                               | 977,587               | 247,626                      | 25.5%                          | 969,791                                |  |
| City Treasurer                       | 902,689               | 205,274                      | 22.7%                                     | 867,577                         | 96.1%                               | 909,062               | 192,393                      | 21.2%                          | 908,262                                |  |
| Finance                              | 4,455,939             | 981,854                      | 22.0%                                     | 4,041,502                       | 90.7%                               | 4,379,259             | 1,034,350                    | 26.1%                          | 3,965,583                              |  |
| Human Resources                      | 2,377,529             | 448,437                      | 18.9%                                     | 2,095,976                       | 88.2%                               | 2,040,696             | 402,550                      | 22.0%                          | 1,830,818                              |  |
| Civil Service                        | 362,124               | 88,106                       | 24.3%                                     | 307,785                         | 85.0%                               | 501,762               | 128,014                      | 29.5%                          | 434,528                                |  |
| Community Development                | 7,542,725             | 1,716,115                    | 22.8%                                     | 7,109,008                       | 94.2%                               | 7,203,048             | 1,703,648                    | 24.5%                          | 6,965,399                              |  |
| Comm & Info Tech                     | 4,624,517             | 1,186,215                    | 25.7%                                     | 4,461,707                       | 96.5%                               | 4,522,374             | 1,155,389                    | 26.5%                          | 4,362,215                              |  |
| General Services                     | 3,994,450             | 753,192                      | 18.9%                                     | 3,267,772                       | 81.8%                               | 4,014,531             | 753,327                      | 23.1%                          | 3,267,290                              |  |
| Police                               | 68,375,636            | 16,837,958                   | 24.6%                                     | 67,422,875                      | 98.6%                               | 66,516,372            | 16,259,247                   | 24.8%                          | 65,486,432                             |  |
| Fire                                 | 26,637,968            | 6,675,181                    | 25.1%                                     | 26,618,274                      | 99.9%                               | 26,480,192            | 6,439,088                    | 24.3%                          | 26,480,192                             |  |
| Public Works                         | 11,701,635            | 2,725,747                    | 23.3%                                     | 11,255,148                      | 96.2%                               | 11,751,568            | 2,723,797                    | 24.4%                          | 11,155,045                             |  |
| Community Services                   | 14,805,532            | 3,729,113                    | 25.2%                                     | 14,790,047                      | 99.9%                               | 14,047,351            | 3,403,725                    | 25.1%                          | 13,576,597                             |  |
| <b>Non-Departmental (1001 only):</b> |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| Insurance                            | 25,000                | 1,189                        | 4.8%                                      | 15,768                          | 63.1%                               | 25,000                | 1,197                        | 7.7%                           | 15,486                                 |  |
| Community Promotion                  | 163,500               | 25                           | 0.0%                                      | 147,662                         | 90.3%                               | 181,000               | 6,600                        | 4.3%                           | 154,297                                |  |
| Non-Departmental                     | 9,065,393             | 94,028                       | 1.0%                                      | 7,371,577                       | 81.3%                               | 3,240,586             | 85,534                       | 6.4%                           | 1,331,008                              |  |
| Non-Dept. Salary Reimb.              | (1,189,028)           | -                            | 0.0%                                      | (140,130)                       | 11.8%                               | (1,267,028)           | (33,834)                     | 32.6%                          | (103,672)                              |  |
| Leaseback                            | 4,098,960             | 684,296                      | 16.7%                                     | 4,098,960                       | 100.0%                              | 4,109,630             | 676,490                      | 16.5%                          | 4,104,450                              |  |
| Community Improvements               | 140,000               | 4,000                        | 2.9%                                      | 26,598                          | 19.0%                               | 140,000               | 4,000                        | 16.0%                          | 25,062                                 |  |
| Indirect Costs Reim.                 | (5,910,069)           | (1,396,083)                  | 23.6%                                     | (5,423,757)                     | 91.8%                               | (5,513,346)           | (1,266,485)                  | 24.2%                          | (5,230,414)                            |  |
| Transfers                            | 19,169,701            | 4,504,428                    | 23.5%                                     | 18,224,042                      | 95.1%                               | 19,581,046            | 5,682,888                    | 30.3%                          | 18,786,077                             |  |
| <b>Total General Fund</b>            | <b>178,169,735</b>    | <b>40,706,475</b>            | <b>22.8%</b>                              | <b>172,652,794</b>              | <b>96.9%</b>                        | <b>168,996,775</b>    | <b>40,778,218</b>            | <b>25.0%</b>                   | <b>163,221,332</b>                     |  |
| <b>Fleet Svcs</b>                    |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| Fleet Svcs                           | 5,894,756             | 1,278,450                    | 21.7%                                     | 5,275,667                       | 89.5%                               | 5,660,126             | 1,263,722                    | 24.1%                          | 5,250,192                              |  |
| Self - Insurance                     | 5,009,333             | 1,705,976                    | 34.1%                                     | 4,908,832                       | 98.0%                               | 5,176,527             | 1,496,695                    | 30.9%                          | 4,840,764                              |  |
| <b>Total Internal Service</b>        | <b>10,904,089</b>     | <b>2,984,426</b>             | <b>27.4%</b>                              | <b>10,184,499</b>               | <b>93.4%</b>                        | <b>10,836,653</b>     | <b>2,760,417</b>             | <b>27.4%</b>                   | <b>10,090,956</b>                      |  |
| <b>Airport</b>                       |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| Airport                              | 12,207,159            | 3,005,656                    | 24.6%                                     | 12,044,386                      | 98.7%                               | 12,822,371            | 3,831,766                    | 30.7%                          | 12,469,295                             |  |
| Transit                              | 31,389,481            | 5,905,734                    | 18.8%                                     | 24,840,425                      | 79.1%                               | 28,737,491            | 5,625,166                    | 22.8%                          | 24,714,175                             |  |
| Water                                | 35,589,728            | 8,326,488                    | 23.4%                                     | 33,891,059                      | 95.2%                               | 39,760,607            | 7,965,182                    | 20.6%                          | 38,601,099                             |  |
| Emergency Medical Services           | 11,462,542            | 2,986,929                    | 26.1%                                     | 11,641,565                      | 101.6%                              | 10,909,473            | 2,744,580                    | 24.6%                          | 11,168,509                             |  |
| Sanitation                           | 11,382,038            | 2,527,358                    | 22.2%                                     | 10,815,976                      | 95.0%                               | 11,650,445            | 3,033,440                    | 26.6%                          | 11,405,661                             |  |
| Cultural Arts                        | 2,178,131             | 537,089                      | 24.7%                                     | 1,921,969                       | 88.2%                               | 2,165,284             | 544,768                      | 28.5%                          | 1,908,881                              |  |
| Sewer                                | 4,411,156             | 1,277,052                    | 29.0%                                     | 4,407,278                       | 99.9%                               | 4,852,682             | 1,178,831                    | 24.4%                          | 4,836,603                              |  |
| Parks & Recreation                   | 7,406,360             | 1,862,133                    | 25.1%                                     | 6,838,716                       | 92.3%                               | 8,575,827             | 2,035,764                    | 27.7%                          | 7,354,413                              |  |
| <b>Total Enterprise</b>              | <b>116,026,595</b>    | <b>26,428,439</b>            | <b>22.8%</b>                              | <b>106,401,374</b>              | <b>91.7%</b>                        | <b>119,474,180</b>    | <b>26,959,497</b>            | <b>24.0%</b>                   | <b>112,458,636</b>                     |  |
| <b>Section 8 Rental Assistance</b>   |                       |                              |   |                                 |                                     |                       |                              |                                |  |  |
| Section 8 Rental Assistance          | 6,926,242             | 1,592,290                    | 23.0%                                     | 6,178,600                       | 89.2%                               | 6,916,927             | 1,643,201                    | 25.2%                          | 6,517,808                              |  |
| Cable & Comm Relations               | 1,789,182             | 541,728                      | 30.3%                                     | 1,652,829                       | 92.4%                               | 1,760,239             | 469,703                      | 29.7%                          | 1,582,859                              |  |
| Cable Public Edu Gov Access          | 64,065                | 3,224                        | 5.0%                                      | 64,065                          | 100.0%                              | 136,935               | 86,170                       | 87.2%                          | 98,784                                 |  |
| Cable TV Public Access               | 404,273               | 91,610                       | 22.7%                                     | 383,369                         | 94.8%                               | 395,881               | 94,368                       | 25.4%                          | 371,668                                |  |
| Air Quality Mgmt District            | 192,011               | 33,541                       | 17.5%                                     | 153,781                         | 80.1%                               | 189,876               | 30,606                       | 21.2%                          | 144,221                                |  |
| Animal Control Fund                  | 479,240               | 82,188                       | 17.1%                                     | 374,672                         | 78.2%                               | 466,300               | 77,609                       | 23.1%                          | 335,354                                |  |
| Van Pool/Ride Share                  | 255,925               | 59,514                       | 23.3%                                     | 236,111                         | 92.3%                               | 256,370               | 59,742                       | 25.6%                          | 233,586                                |  |
| Gas Tax (Transfers Only)             | 1,040,000             | 262,080                      | 25.2%                                     | 1,040,000                       | 100.0%                              | 1,040,000             | 260,000                      | 25.0%                          | 1,040,000                              |  |
| Street Lighting District             | 3,112,979             | 510,344                      | 16.4%                                     | 2,766,840                       | 88.9%                               | 3,122,126             | 547,250                      | 19.9%                          | 2,751,533                              |  |
| Torrance Pub Fin Auth Debt Svc       | 10,618,424            | 797,859                      | 7.5%                                      | 4,576,657                       | 43.1%                               | 4,576,657             | 792,734                      | 17.3%                          | 4,576,657                              |  |
| <b>Total External Funds</b>          | <b>24,882,341</b>     | <b>3,974,378</b>             | <b>16.0%</b>                              | <b>17,426,924</b>               | <b>70.0%</b>                        | <b>18,861,311</b>     | <b>4,061,383</b>             | <b>23.0%</b>                   | <b>17,652,470</b>                      |  |
| <b>GRAND TOTAL</b>                   | <b>\$ 329,982,760</b> | <b>\$ 74,093,718</b>         | <b>22.5%</b>                              | <b>\$ 306,665,591</b>           | <b>92.9%</b>                        | <b>\$ 318,168,919</b> | <b>\$ 74,559,515</b>         | <b>24.6%</b>                   | <b>\$ 303,423,394</b>                  |  |



**EXPENDITURES DETAIL BY FUND - BUDGET TO ACTUAL - ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS**  
**SALARIES AND BENEFITS EXPENDITURES**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

**Schedule B-1**

|                               | FY 13-14                        |                                    |                             |                                 |                                     | FY 12-13              |                                  |                             |  |
|-------------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|-------------------------------------|-----------------------|----------------------------------|-----------------------------|--|
|                               | SALARIES AND<br>BENEFITS BUDGET | SALARIES AND<br>BENEFITS<br>ACTUAL | % OF<br>BUDGET TO<br>ACTUAL | PROJECTED<br>ACTUALS<br>6/30/14 | % OF<br>BUDGET<br>PROJ TO<br>ACTUAL | REVISED<br>BUDGET     | SALARIES &<br>BENEFITS<br>ACTUAL | % OF<br>ACTUAL TO<br>ACTUAL | ANNUAL<br>SALARIES AND<br>BENEFITS<br>ACTUAL |
| <b>GENERAL FUND</b>           |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| <b>BY DEPARTMENT:</b>         |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| Council/Commissions           | \$ 119,200                      | \$ 25,006                          | 21.0%                       | \$ 115,000                      | 96.5%                               | \$ 103,000            | \$ 21,265                        | 20.7%                       | \$ 102,736                                   |
| City Manager                  | 2,022,986                       | 501,750                            | 24.8%                       | 1,982,526                       | 98.0%                               | 1,984,262             | 482,643                          | 24.8%                       | 1,944,443                                    |
| City Attorney                 | 1,919,256                       | 455,901                            | 23.8%                       | 1,917,281                       | 99.9%                               | 1,670,530             | 424,258                          | 25.9%                       | 1,636,004                                    |
| City Clerk                    | 841,044                         | 207,263                            | 24.6%                       | 835,998                         | 99.4%                               | 828,809               | 211,889                          | 25.6%                       | 828,807                                      |
| City Treasurer                | 675,276                         | 183,485                            | 27.2%                       | 675,276                         | 100.0%                              | 714,683               | 169,714                          | 23.7%                       | 714,681                                      |
| Finance                       | 3,784,240                       | 872,740                            | 23.1%                       | 3,540,720                       | 93.6%                               | 3,706,480             | 868,413                          | 25.4%                       | 3,414,801                                    |
| Human Resources               | 1,597,520                       | 368,088                            | 23.0%                       | 1,565,570                       | 98.0%                               | 1,390,512             | 307,253                          | 23.7%                       | 1,295,718                                    |
| Civil Service                 | 225,718                         | 58,227                             | 25.8%                       | 231,060                         | 102.4%                              | 395,093               | 98,102                           | 27.3%                       | 359,307                                      |
| Community Development         | 6,388,676                       | 1,511,029                          | 23.7%                       | 6,083,578                       | 95.2%                               | 6,016,419             | 1,436,664                        | 24.1%                       | 5,964,210                                    |
| Comm & Info Tech              | 3,759,760                       | 937,679                            | 24.9%                       | 3,730,716                       | 99.2%                               | 3,670,695             | 898,222                          | 24.7%                       | 3,638,647                                    |
| General Services              | 2,691,735                       | 612,820                            | 22.8%                       | 2,521,280                       | 93.7%                               | 2,711,759             | 652,273                          | 25.5%                       | 2,559,864                                    |
| Police                        | 62,966,942                      | 15,428,941                         | 24.5%                       | 62,122,613                      | 98.7%                               | 61,124,498            | 14,894,978                       | 24.7%                       | 60,257,555                                   |
| Fire                          | 24,668,568                      | 6,216,479                          | 25.2%                       | 24,668,568                      | 100.0%                              | 24,655,362            | 6,004,490                        | 24.4%                       | 24,655,362                                   |
| Public Works                  | 7,037,733                       | 1,686,965                          | 24.0%                       | 6,964,358                       | 99.0%                               | 6,927,294             | 1,704,255                        | 24.6%                       | 6,918,953                                    |
| Community Services            | 11,010,550                      | 2,688,450                          | 24.4%                       | 10,900,445                      | 99.0%                               | 10,064,890            | 2,465,607                        | 25.2%                       | 9,781,863                                    |
| Non-Departmental (1001 only): |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| Non-Departmental              | 917,332                         | 30,527                             | 3.3%                        | 295,667                         | 32.2%                               | 562,133               | 31,380                           | 10.5%                       | 300,106                                      |
| Non-Dept. Salary Reimb.       | (1,189,028)                     | -                                  | 0.0%                        | (140,130)                       | 11.8%                               | (1,267,028)           | (33,834)                         | 32.6%                       | (103,672)                                    |
| Community Improvements        | 10,000                          | -                                  | 0.0%                        | 1,000                           | 10.0%                               | 10,000                | -                                | 0.0%                        | 925  |
| <b>Total General Fund</b>     | <b>129,447,508</b>              | <b>31,785,350</b>                  | <b>24.6%</b>                | <b>128,011,526</b>              | <b>98.9%</b>                        | <b>125,269,391</b>    | <b>30,637,572</b>                | <b>24.7%</b>                | <b>124,270,310</b>                           |
| <br>                          |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| Fleet Svcs                    | 3,113,475                       | 759,530                            | 24.4%                       | 3,051,205                       | 98.0%                               | 2,986,241             | 705,972                          | 23.7%                       | 2,982,520                                    |
| Self - Insurance              | 708,000                         | 168,229                            | 23.8%                       | 672,916                         | 95.0%                               | 712,700               | 170,426                          | 25.3%                       | 673,371                                      |
| <b>Total Internal Service</b> | <b>3,821,475</b>                | <b>927,759</b>                     | <b>24.3%</b>                | <b>3,724,121</b>                | <b>97.5%</b>                        | <b>3,698,941</b>      | <b>876,398</b>                   | <b>24.0%</b>                | <b>3,655,891</b>                             |
| <br>                          |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| Airport                       | 1,559,444                       | 384,850                            | 24.7%                       | 1,547,971                       | 99.3%                               | 1,553,559             | 354,572                          | 24.6%                       | 1,441,017                                    |
| Transit                       | 14,945,557                      | 3,246,405                          | 21.7%                       | 13,142,432                      | 87.9%                               | 14,713,512            | 3,128,963                        | 24.3%                       | 12,866,932                                   |
| Water                         | 5,402,692                       | 1,193,955                          | 22.1%                       | 4,668,307                       | 86.4%                               | 4,595,878             | 1,177,278                        | 25.6%                       | 4,599,770                                    |
| Emergency Medical Services    | 10,277,777                      | 2,679,999                          | 26.1%                       | 10,277,777                      | 100.0%                              | 9,961,642             | 2,517,014                        | 25.3%                       | 9,961,642                                    |
| Sanitation                    | 4,316,626                       | 999,797                            | 23.2%                       | 4,000,394                       | 92.7%                               | 4,002,024             | 1,037,356                        | 25.9%                       | 4,011,221                                    |
| Cultural Arts                 | 1,503,726                       | 343,903                            | 22.9%                       | 1,363,178                       | 90.7%                               | 1,491,036             | 352,612                          | 25.7%                       | 1,370,573                                    |
| Sewer                         | 1,824,371                       | 454,185                            | 24.9%                       | 1,815,249                       | 99.5%                               | 1,839,223             | 460,693                          | 25.1%                       | 1,833,676                                    |
| Parks & Recreation            | 4,344,597                       | 1,176,187                          | 27.1%                       | 4,344,597                       | 100.0%                              | 5,290,997             | 1,349,106                        | 28.2%                       | 4,786,012                                    |
| <b>Total Enterprise</b>       | <b>44,174,790</b>               | <b>10,479,281</b>                  | <b>23.7%</b>                | <b>41,159,905</b>               | <b>93.2%</b>                        | <b>43,447,871</b>     | <b>10,377,594</b>                | <b>25.4%</b>                | <b>40,870,843</b>                            |
| <br>                          |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| Section 8 Rental Assistance   | 530,100                         | 134,227                            | 25.3%                       | 530,100                         | 100.0%                              | 525,000               | 132,325                          | 25.3%                       | 523,066                                      |
| Cable & Comm Relations        | 867,222                         | 196,866                            | 22.7%                       | 751,098                         | 86.6%                               | 891,022               | 196,315                          | 26.8%                       | 732,909                                      |
| Cable Public Edu Gov Access   | -                               | -                                  | N/A                         | -                               | N/A                                 | -                     | -                                | N/A                         | -  |
| Cable TV Public Access        | 306,311                         | 76,927                             | 25.1%                       | 300,310                         | 98.0%                               | 306,311               | 77,189                           | 25.7%                       | 300,310                                      |
| Air Quality Mgmt District     | 45,629                          | 11,312                             | 24.8%                       | 45,629                          | 100.0%                              | 43,494                | 10,075                           | 26.8%                       | 37,655                                       |
| Animal Control Fund           | 356,200                         | 67,088                             | 18.8%                       | 271,859                         | 76.3%                               | 343,400               | 61,749                           | 24.1%                       | 256,011                                      |
| Van Pool/Ride Share           | 79,565                          | 21,449                             | 27.0%                       | 80,361                          | 101.0%                              | 80,010                | 20,546                           | 26.9%                       | 76,329                                       |
| Street Lighting District      | 654,466                         | 139,193                            | 21.3%                       | 552,018                         | 84.3%                               | 627,666               | 131,194                          | 24.6%                       | 533,634                                      |
| <b>Total External Funds</b>   | <b>2,839,493</b>                | <b>647,062</b>                     | <b>22.8%</b>                | <b>2,531,375</b>                | <b>89.1%</b>                        | <b>2,816,903</b>      | <b>629,393</b>                   | <b>25.6%</b>                | <b>2,459,914</b>                             |
| <br>                          |                                 |                                    |                             |                                 |                                     |                       |                                  |                             |  |
| <b>GRAND TOTAL</b>            | <b>\$ 180,283,266</b>           | <b>\$ 43,839,452</b>               | <b>24.3%</b>                | <b>\$ 175,426,927</b>           | <b>97.3%</b>                        | <b>\$ 175,233,106</b> | <b>\$ 42,520,957</b>             | <b>24.8%</b>                | <b>\$ 171,256,958</b>                        |

EXPENDITURES DETAIL BY FUND - BUDGET TO ACTUAL-ALL FUNDS WITH ANNUALLY ADOPTED BUDGETS  
MATERIALS, SERVICES AND OTHER EXPENDITURES  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

Schedule B-2

|                                | FY 13-14                    |                           |                 |                                   |                                     |                                 |                                     | FY 12-13                    |   |                                     |                                     |  |  |  |
|--------------------------------|-----------------------------|---------------------------|-----------------|-----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|-----------------------------|---|-------------------------------------|-------------------------------------|--|--|--|
|                                | MATERIALS, SERVICES, OTHERS |                           |                 |                                   |                                     |                                 |                                     | MATERIALS, SERVICES, OTHERS |   |                                     |                                     |  |  |  |
|                                | REVISED<br>BUDGET           | ACTUAL EXP<br>WITHOUT ENC | ACTUAL<br>REIMB | ACTUAL<br>EXPENSE NET OF<br>REIMB | % OF BUDGET<br>TO ACTUAL<br>W/O ENC | PROJECTED<br>ACTUALS<br>6/30/14 | % OF<br>BUDGET<br>PROJ TO<br>ACTUAL | REVISED<br>BUDGET           | EXPENDITURES<br>WITHOUT<br>ENCUMBRANCES | % OF ACTUAL<br>TO ACTUAL<br>W/O ENC | ANNUAL EXPEND<br>WITHOUT<br>ENCUMBR |  |  |  |
| GENERAL FUND                   |                             |                           |                 |                                   |                                     |                                 |                                     |                             |   |                                     |                                     |  |  |  |
| BY DEPARTMENT:                 |                             |                           |                 |                                   |                                     |                                 |                                     |                             |   |                                     |                                     |  |  |  |
| Council/Commissions            | \$ 398,445                  | \$ 110,212                | \$ -            | \$ 110,212                        | 27.7%                               | 345,000                         | 86.6%                               | \$ 390,350                  | \$ 113,275                              | 32.4%                               | \$ 349,076                          |  |  |  |
| City Manager                   | 758,646                     | 93,218                    | -               | 93,218                            | 12.3%                               | 432,428                         | 57.0%                               | 559,569                     | 83,208                                  | 21.7%                               | 383,640                             |  |  |  |
| City Attorney                  | 370,706                     | 45,279                    | -               | 45,279                            | 12.2%                               | 333,086                         | 89.9%                               | 448,374                     | 54,025                                  | 16.8%                               | 320,987                             |  |  |  |
| City Clerk                     | 395,251                     | 28,771                    | -               | 28,771                            | 7.3%                                | 133,084                         | 33.7%                               | 148,778                     | 35,737                                  | 25.3%                               | 140,984                             |  |  |  |
| City Treasurer                 | 227,413                     | 21,789                    | -               | 21,789                            | 9.6%                                | 192,301                         | 84.6%                               | 194,379                     | 22,679                                  | 11.7%                               | 193,581                             |  |  |  |
| Finance                        | 671,699                     | 109,114                   | -               | 109,114                           | 16.2%                               | 500,782                         | 74.6%                               | 672,779                     | 165,937                                 | 30.1%                               | 550,782                             |  |  |  |
| Human Resources                | 780,009                     | 83,299                    | (2,950)         | 80,349                            | 10.3%                               | 530,406                         | 68.0%                               | 650,184                     | 95,297                                  | 17.8%                               | 535,100                             |  |  |  |
| Civil Service                  | 136,406                     | 29,879                    | -               | 29,879                            | 21.9%                               | 76,725                          | 56.2%                               | 106,669                     | 29,912                                  | 39.8%                               | 75,221                              |  |  |  |
| Community Development          | 1,154,049                   | 205,086                   | -               | 205,086                           | 17.8%                               | 1,025,430                       | 88.9%                               | 1,186,629                   | 266,984                                 | 26.7%                               | 1,001,189                           |  |  |  |
| Comm & Info Tech               | 864,757                     | 475,853                   | (227,317)       | 248,536                           | 28.7%                               | 730,991                         | 84.5%                               | 851,679                     | 257,167                                 | 35.5%                               | 723,568                             |  |  |  |
| General Services               | 1,302,715                   | 400,328                   | (259,956)       | 140,372                           | 10.8%                               | 746,492                         | 57.3%                               | 1,302,772                   | 101,054                                 | 14.3%                               | 707,426                             |  |  |  |
| Police                         | 5,408,694                   | 1,409,017                 | -               | 1,409,017                         | 26.1%                               | 5,300,262                       | 98.0%                               | 5,391,874                   | 1,364,269                               | 26.1%                               | 5,228,877                           |  |  |  |
| Fire                           | 1,969,400                   | 535,726                   | (77,024)        | 458,702                           | 23.3%                               | 1,949,706                       | 99.0%                               | 1,824,830                   | 434,598                                 | 23.8%                               | 1,824,830                           |  |  |  |
| Public Works                   | 4,663,902                   | 1,140,257                 | (101,475)       | 1,038,782                         | 22.3%                               | 4,290,790                       | 92.0%                               | 4,824,274                   | 1,019,542                               | 24.1%                               | 4,236,092                           |  |  |  |
| Community Services             | 3,794,982                   | 1,092,481                 | (51,818)        | 1,040,663                         | 27.4%                               | 3,889,602                       | 102.5%                              | 3,982,461                   | 938,118                                 | 24.7%                               | 3,794,734                           |  |  |  |
| Non-Departmental (1001 only):  |                             |                           |                 |                                   |                                     |                                 |                                     |                             |   |                                     |                                     |  |  |  |
| Insurance                      | 25,000                      | 1,189                     | -               | 1,189                             | 4.8%                                | 15,768                          | 63.1%                               | 25,000                      | 1,197                                   | 7.7%                                | 15,486                              |  |  |  |
| Community Promotion            | 163,500                     | 25                        | -               | 25                                | 0.0%                                | 147,662                         | 90.3%                               | 181,000                     | 6,600                                   | 4.3%                                | 154,297                             |  |  |  |
| Non-Departmental               | 8,148,061                   | 66,420                    | (2,919)         | 63,501                            | 0.8%                                | 7,075,910                       | 86.8%                               | 2,678,453                   | 54,154                                  | 5.3%                                | 1,030,902                           |  |  |  |
| Leaseback                      | 4,098,960                   | 684,296                   | -               | 684,296                           | 16.7%                               | 4,098,960                       | 100.0%                              | 4,109,630                   | 676,490                                 | 16.5%                               | 4,104,450                           |  |  |  |
| Community Improvements         | 130,000                     | 4,000                     | -               | 4,000                             | 3.1%                                | 25,598                          | 19.7%                               | 130,000                     | 4,000                                   | 16.6%                               | 24,137                              |  |  |  |
| Indirect Costs Reim.           | (5,910,069)                 | (1,396,083)               | -               | (1,396,083)                       | 23.6%                               | (5,423,757)                     | 91.8%                               | (5,513,346)                 | (1,266,485)                             | 24.2%                               | (5,230,414)                         |  |  |  |
| Transfers                      | 19,169,701                  | 4,504,428                 | -               | 4,504,428                         | 23.5%                               | 18,224,042                      | 95.1%                               | 19,581,046                  | 5,682,888                               | 30.3%                               | 18,786,077                          |  |  |  |
| Total General Fund             | 48,722,227                  | 9,644,584                 | (723,459)       | 8,921,125                         | 18.3%                               | 44,641,268                      | 91.6%                               | \$43,727,384                | 10,140,646                              | 26.0%                               | 38,951,022                          |  |  |  |
| Fleet Svcs                     | 2,781,281                   | 519,020                   | (100)           | 518,920                           | 18.7%                               | 2,224,462                       | 80.0%                               | 2,673,885                   | 557,750                                 | 24.6%                               | 2,267,672                           |  |  |  |
| Self - Insurance               | 4,301,333                   | 1,537,747                 | -               | 1,537,747                         | 35.8%                               | 4,235,916                       | 98.5%                               | 4,463,827                   | 1,326,269                               | 31.8%                               | 4,167,393                           |  |  |  |
| Total Internal Service         | 7,082,614                   | 2,056,767                 | (100)           | 2,056,667                         | 29.0%                               | 6,460,378                       | 91.2%                               | 7,137,712                   | 1,884,019                               | 29.3%                               | 6,435,065                           |  |  |  |
| Airport                        | 10,647,715                  | 2,620,806                 | -               | 2,620,806                         | 24.6%                               | 10,496,415                      | 98.6%                               | 11,268,812                  | 3,477,194                               | 31.5%                               | 11,028,278                          |  |  |  |
| Transit                        | 16,443,924                  | 2,659,329                 | -               | 2,659,329                         | 16.2%                               | 11,697,993                      | 71.1%                               | 14,023,979                  | 2,496,203                               | 21.1%                               | 11,847,243                          |  |  |  |
| Water                          | 30,187,036                  | 7,163,240                 | (30,707)        | 7,132,533                         | 23.6%                               | 29,222,752                      | 96.8%                               | 35,164,729                  | 6,787,904                               | 20.0%                               | 34,001,329                          |  |  |  |
| Emergency Medical Services     | 1,184,765                   | 306,930                   | -               | 306,930                           | 25.9%                               | 1,363,788                       | 115.1%                              | 947,831                     | 227,566                                 | 18.9%                               | 1,206,867                           |  |  |  |
| Sanitation                     | 7,065,412                   | 1,545,201                 | (17,640)        | 1,527,561                         | 21.6%                               | 6,815,582                       | 96.5%                               | 7,648,421                   | 1,996,084                               | 27.0%                               | 7,394,440                           |  |  |  |
| Cultural Arts                  | 674,405                     | 193,186                   | -               | 193,186                           | 28.6%                               | 558,791                         | 82.9%                               | 674,248                     | 192,156                                 | 35.7%                               | 538,308                             |  |  |  |
| Sewer                          | 2,586,785                   | 822,867                   | -               | 822,867                           | 31.8%                               | 2,592,029                       | 100.2%                              | 3,013,459                   | 718,138                                 | 23.9%                               | 3,002,927                           |  |  |  |
| Parks & Recreation             | 3,061,763                   | 685,946                   | -               | 685,946                           | 22.4%                               | 2,494,119                       | 81.5%                               | 3,284,830                   | 686,658                                 | 26.7%                               | 2,568,401                           |  |  |  |
| Total Enterprise               | 71,851,805                  | 15,997,505                | (48,347)        | 15,949,158                        | 22.2%                               | 65,241,469                      | 90.8%                               | 76,026,309                  | 16,581,903                              | 23.2%                               | 71,587,793                          |  |  |  |
| Section 8 Rental Assistance    | 6,396,142                   | 1,458,063                 | -               | 1,458,063                         | 22.8%                               | 5,648,500                       | 88.3%                               | 6,391,927                   | 1,510,876                               | 25.2%                               | 5,994,742                           |  |  |  |
| Cable & Comm Relations         | 921,960                     | 350,412                   | (5,550)         | 344,862                           | 37.4%                               | 901,731                         | 97.8%                               | 869,217                     | 273,388                                 | 32.2%                               | 849,950                             |  |  |  |
| Cable Public Edu Gov Access    | 64,065                      | 3,224                     | -               | 3,224                             | 5.0%                                | 64,065                          | 100.0%                              | 136,935                     | 86,170                                  | 87.2%                               | 98,784                              |  |  |  |
| Cable TV Public Access         | 97,962                      | 14,683                    | -               | 14,683                            | 15.0%                               | 83,059                          | 84.8%                               | 89,570                      | 17,179                                  | 24.1%                               | 71,358                              |  |  |  |
| Air Quality Mgmt District      | 146,382                     | 22,229                    | -               | 22,229                            | 15.2%                               | 108,152                         | 73.9%                               | 146,382                     | 20,531                                  | 19.3%                               | 106,566                             |  |  |  |
| Animal Control Fund            | 123,040                     | 15,100                    | -               | 15,100                            | 12.3%                               | 102,813                         | 83.6%                               | 122,900                     | 15,860                                  | 20.0%                               | 79,343                              |  |  |  |
| Van Pool/Ride Share            | 176,360                     | 38,065                    | -               | 38,065                            | 21.6%                               | 155,750                         | 88.3%                               | 176,360                     | 39,196                                  | 24.9%                               | 157,257                             |  |  |  |
| Gas Tax (Transfers Only)       | 1,040,000                   | 262,080                   | -               | 262,080                           | 25.2%                               | 1,040,000                       | 100.0%                              | 1,040,000                   | 260,000                                 | 25.0%                               | 1,040,000                           |  |  |  |
| Street Lighting District       | 2,458,513                   | 371,151                   | -               | 371,151                           | 15.1%                               | 2,214,822                       | 90.1%                               | 2,494,460                   | 416,056                                 | 18.8%                               | 2,217,899                           |  |  |  |
| Torrance Pub Fin Auth Debt Svc | 10,618,424                  | 797,859                   | -               | 797,859                           | 7.5%                                | 4,576,657                       | 43.1%                               | 4,576,657                   | 792,734                                 | 17.3%                               | 4,576,657                           |  |  |  |
| Total External Funds           | 22,042,848                  | 3,332,866                 | (5,550)         | 3,327,316                         | 15.1%                               | 14,895,549                      | 67.6%                               | 16,044,408                  | 3,431,990                               | 22.6%                               | 15,192,556                          |  |  |  |
| GRAND TOTAL                    | \$ 149,699,494              | \$ 31,031,722             | \$ (777,456)    | \$ 30,254,266                     | 20.2%                               | \$ 131,238,664                  | 87.7%                               | \$ 142,935,813              | \$ 32,038,558                           | 24.2%                               | \$ 132,166,436                      |  |  |  |

**EXPENDITURES SUMMARY - BUDGET TO ACTUAL - GENERAL FUND (1001) BY CHARACTER  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

**Schedule B-3**

|  | REVISED BUDGET<br>FY 13-14 | EXPENDITURES<br>WITHOUT<br>ENCUMBRANCES | % OF<br>ANNUAL<br>BUDGET TO<br>ACTUAL<br>WITHOUT<br>ENC. | ENCUMB.   | % OF ANNUAL<br>BUDGET TO ACTUAL<br>WITH ENC. |
|--|----------------------------|---|--|-----------|--|
| Salaries and Benefits                    | \$ 140,994,460             | \$ 34,057,083                           | 24.2%  | \$ -      | 24.2%  |
| Salaries and Benefits Reimb              | (11,546,952)               | (2,296,929)                             | 19.9%  | -         | 19.9%  |
| Subtotal Salaries and Benefits           | 129,447,508                | 31,760,154                              | 24.5%  | -         | 24.5%  |
| Materials and Supplies                   | 12,701,487                 | 2,562,817                               | 20.2%  | 2,593,175 | 40.6%  |
| Prof Services/Contracts/Utilities        | 8,090,563                  | 1,205,696                               | 14.9%  | 1,563,944 | 34.2%  |
| Travel, Training & Membership Dues       | 979,223                    | 180,880                                 | 18.5%  | 90,900    | 27.8%  |
| Depreciation and Amortization            | 8,498                      | 7,500                                   | 88.3%  | -         | 88.3%  |
| Liabilities and Other Insurance          | 1,640,057                  | 375,428                                 | 22.9%  | -         | 22.9%  |
| Interdepartmental Charges                | 3,902,060                  | 975,543                                 | 25.0%  | -         | 25.0%  |
| Debt Service                             | 4,960,960                  | 733,946                                 | 14.8%  | -         | 14.8%  |
| Capital Acquisition                      | 338,504                    | 36,524                                  | 10.8%  | 52,488    | 26.3%  |
| Reimb from Other Funds                   | (3,938,758)                | (723,459)                               | 18.4%  | -         | 18.4%  |
| Other Expenditures                       | 109,440                    | 11,482                                  | 10.5%  | -         | 10.5%  |
| Reimb - Indirect Costs                   | (5,910,069)                | (1,401,752)                             | 23.7%  | -         | 23.7%  |
| Operating Transfers Out                  | 25,840,262                 | 4,950,851                               | 19.2%  | -         | 19.2%  |
| Subtotal Materials, Supplies, & Services | 48,722,227                 | 8,915,456                               | 18.3%  | 4,300,507 | 27.1%  |
| Total General Fund - 1001                | 178,169,735                | 40,675,610                              | 22.8%  | 4,300,507 | 25.2%  |

**ADOPTED BUDGET AND AMENDMENTS BY FUND**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

**Schedule B-4**

|  | ANNUAL<br>ADOPTED BUDGET<br>FY 13-14 | PRIOR YEAR<br>ENCUMBRANCE<br>BUDGET | ANNUAL BUDGET<br>AMENDMENTS<br>FY 13-14 | ANNUAL<br>AMENDED BUDGET<br>FY 13-14 |
|--|--------------------------------------|-------------------------------------|---|--------------------------------------|
| <b>GENERAL FUND</b>                        |                                      |                                     |   |                                      |
| <b>BY DEPARTMENT:</b>                      |                                      |                                     |   |                                      |
| Council/Commissions                        | \$ 510,145                           | \$ -                                | \$ 7,500                                | \$ 517,645                           |
| City Manager                               | 2,594,962                            | 50,848                              | 135,822                                 | 2,781,632                            |
| City Attorney                              | 2,289,962                            | -                                   | -                                       | 2,289,962                            |
| City Clerk                                 | 1,146,915                            | 89,380                              | -                                       | 1,236,295                            |
| City Treasurer                             | 950,876                              | 25,000                              | (73,187)                                | 902,689                              |
| Finance                                    | 4,417,684                            | 38,255                              | -                                       | 4,455,939                            |
| Human Resources                            | 2,299,543                            | 77,986                              | -                                       | 2,377,529                            |
| Civil Service                              | 349,124                              | 13,000                              | -                                       | 362,124                              |
| Community Development                      | 7,368,757                            | 82,781                              | 91,187                                  | 7,542,725                            |
| Comm & Info Tech                           | 4,604,946                            | 16,271                              | 3,300                                   | 4,624,517                            |
| General Services                           | 3,994,450                            | -                                   | -                                       | 3,994,450                            |
| Police                                     | 68,345,983                           | -                                   | 29,653                                  | 68,375,636                           |
| Fire                                       | 26,621,318                           | 17,392                              | (742)                                   | 26,637,968                           |
| Public Works                               | 11,570,656                           | 110,269                             | 20,710                                  | 11,701,635                           |
| Community Services                         | 14,738,894                           | 1,605                               | 65,033                                  | 14,805,532                           |
| <b>Non-Departmental (1001 only):</b>       |                                      |                                     |   |                                      |
| Insurance                                  | 25,000                               | -                                   | -                                       | 25,000                               |
| Community Promotion                        | 163,500                              | -                                   | -                                       | 163,500                              |
| Non-Departmental                           | 9,023,058                            | -                                   | 42,335                                  | 9,065,393                            |
| Non-Dept. Salary Reimb.                    | (1,189,028)                          | -                                   | -                                       | (1,189,028)                          |
| Leaseback                                  | 4,098,960                            | -                                   | -                                       | 4,098,960                            |
| Community Improvements                     | 140,000                              | -                                   | -                                       | 140,000                              |
| Indirect Costs Reim.                       | (5,910,069)                          | -                                   | -                                       | (5,910,069)                          |
| Transfers                                  | 19,132,347                           | -                                   | 37,354                                  | 19,169,701                           |
| <b>Total General Fund</b>                  | <b>177,287,983</b>                   | <b>522,787</b>                      | <b>358,965</b>                          | <b>178,169,735</b>                   |
| <b>Fleet Svcs</b>                          | <b>5,894,756</b>                     | <b>157,537</b>                      | <b>(157,537)</b>                        | <b>5,894,756</b>                     |
| <b>Self - Insurance</b>                    | <b>4,985,107</b>                     | <b>24,226</b>                       | <b>-</b>                                | <b>5,009,333</b>                     |
| <b>Total Internal Service</b>              | <b>10,879,863</b>                    | <b>181,763</b>                      | <b>(157,537)</b>                        | <b>10,904,089</b>                    |
| <b>Airport</b>                             | <b>12,196,790</b>                    | <b>6,369</b>                        | <b>4,000</b>                            | <b>12,207,159</b>                    |
| <b>Transit</b>                             | <b>31,389,466</b>                    | <b>15</b>                           | <b>-</b>                                | <b>31,389,481</b>                    |
| <b>Water</b>                               | <b>35,572,269</b>                    | <b>13,459</b>                       | <b>4,000</b>                            | <b>35,589,728</b>                    |
| <b>Emergency Medical Services</b>          | <b>11,446,625</b>                    | <b>-</b>                            | <b>15,917</b>                           | <b>11,462,542</b>                    |
| <b>Sanitation</b>                          | <b>11,097,634</b>                    | <b>285,424</b>                      | <b>(1,020)</b>                          | <b>11,382,038</b>                    |
| <b>Cultural Arts</b>                       | <b>2,178,131</b>                     | <b>-</b>                            | <b>-</b>                                | <b>2,178,131</b>                     |
| <b>Sewer</b>                               | <b>4,092,658</b>                     | <b>5,242</b>                        | <b>313,256</b>                          | <b>4,411,156</b>                     |
| <b>Parks &amp; Recreation</b>              | <b>7,410,589</b>                     | <b>-</b>                            | <b>(4,229)</b>                          | <b>7,406,360</b>                     |
| <b>Total Enterprise</b>                    | <b>115,384,162</b>                   | <b>310,509</b>                      | <b>331,924</b>                          | <b>116,026,595</b>                   |
| <b>Section 8 Rental Assistance</b>         | <b>6,926,242</b>                     | <b>-</b>                            | <b>-</b>                                | <b>6,926,242</b>                     |
| <b>Cable &amp; Comm Relations</b>          | <b>1,727,555</b>                     | <b>12,703</b>                       | <b>48,924</b>                           | <b>1,789,182</b>                     |
| <b>Cable Public Edu Gov Access</b>         | <b>-</b>                             | <b>4,065</b>                        | <b>60,000</b>                           | <b>64,065</b>                        |
| <b>Cable TV Public Access</b>              | <b>392,103</b>                       | <b>12,170</b>                       | <b>-</b>                                | <b>404,273</b>                       |
| <b>Air Quality Mgmt District</b>           | <b>192,011</b>                       | <b>-</b>                            | <b>-</b>                                | <b>192,011</b>                       |
| <b>Animal Control Fund</b>                 | <b>479,240</b>                       | <b>-</b>                            | <b>-</b>                                | <b>479,240</b>                       |
| <b>Van Pool/Ride Share</b>                 | <b>255,925</b>                       | <b>-</b>                            | <b>-</b>                                | <b>255,925</b>                       |
| <b>Gas Tax (Transfers Only)</b>            | <b>1,040,000</b>                     | <b>-</b>                            | <b>-</b>                                | <b>1,040,000</b>                     |
| <b>Street Lighting District</b>            | <b>3,112,979</b>                     | <b>-</b>                            | <b>-</b>                                | <b>3,112,979</b>                     |
| <b>Torr Public Financing Auth Debt Svc</b> | <b>10,618,424</b>                    | <b>-</b>                            | <b>-</b>                                | <b>10,618,424</b>                    |
| <b>Total External Funds</b>                | <b>24,744,479</b>                    | <b>28,938</b>                       | <b>108,924</b>                          | <b>24,882,341</b>                    |
| <b>GRAND TOTAL</b>                         | <b>\$ 328,296,487</b>                | <b>\$ 1,043,997</b>                 | <b>\$ 642,276</b>                       | <b>\$ 329,982,760</b>                |

## Schedule C

### INTERNAL SERVICE & ENTERPRISE FUND REVENUE SUMMARY-BUDGET TO ACTUAL FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                               | FY 13-14              |                                |                       |                        |                                |                       | FY 12-13                            |                       |                        |                                |                       |
|-------------------------------|-----------------------|--------------------------------|-----------------------|------------------------|--------------------------------|-----------------------|-------------------------------------|-----------------------|------------------------|--------------------------------|-----------------------|
|                               | Revised<br>Budget     | Budgeted<br>Use of<br>Fund Bal | Total<br>Budget       | Year-To-Date<br>Actual | % of<br>Budget<br>to<br>Actual | Projected<br>6/30/14  | % of<br>Budget<br>to Proj<br>Actual | Revised<br>Budget     | Year-To-Date<br>Actual | % of<br>Actual<br>to<br>Actual | Annual<br>Actual      |
| Fleet Services                | \$ 6,519,252          | \$ -                           | \$ 6,519,252          | \$ 1,738,373           | 26.7%                          | \$ 6,754,285          | 103.6%                              | \$ 6,405,700          | \$ 1,646,604           | 25.0%                          | \$ 6,576,066          |
| Self-Insurance                | 4,148,353             | -                              | 4,148,353             | 1,049,394              | 25.3%                          | 4,148,353             | 100.0%                              | 3,809,446             | 955,798                | 25.0%                          | 3,825,291             |
| <b>Total Internal Service</b> | <b>10,667,605</b>     | <b>-</b>                       | <b>10,667,605</b>     | <b>2,787,767</b>       | <b>26.1%</b>                   | <b>10,902,638</b>     | <b>102.2%</b>                       | <b>10,215,146</b>     | <b>2,602,402</b>       | <b>25.0%</b>                   | <b>10,401,357</b>     |
|                               |                       |                                |                       |                        |                                |                       |                                     |                       |                        |                                |                       |
| Airport                       | 12,179,000            | 28,159                         | 12,207,159            | 2,787,862              | 22.8%                          | 11,944,723            | 97.9%                               | 12,822,371            | 2,937,080              | 23.6%                          | 12,469,294            |
| Transit                       | 27,345,377            | 255,015                        | 27,600,392            | 5,415,455              | 19.6%                          | 26,303,952            | 95.3%                               | 25,581,791            | 4,489,970              | 18.2%                          | 24,607,181            |
| Water                         | 37,193,000            | -                              | 37,193,000            | 8,535,074              | 22.9%                          | 37,901,580            | 101.9%                              | 39,760,607            | 7,617,728              | 19.7%                          | 38,601,100            |
| Emergency Medical Svcs        | 11,434,390            | -                              | 11,434,390            | 2,957,516              | 25.9%                          | 11,641,565            | 101.8%                              | 10,871,815            | 2,682,339              | 24.4%                          | 11,005,566            |
| Sanitation                    | 10,952,928            | 429,110                        | 11,382,038            | 1,907,396              | 16.8%                          | 11,254,699            | 98.9%                               | 11,650,445            | 1,824,185              | 16.0%                          | 11,405,662            |
| Cultural Arts                 | 1,984,117             | 50,000                         | 2,034,117             | 506,456                | 24.9%                          | 1,925,868             | 94.7%                               | 2,165,284             | 549,185                | 28.8%                          | 1,908,881             |
| Sewer                         | 3,133,000             | 1,278,156                      | 4,411,156             | 989,234                | 22.4%                          | 4,407,278             | 99.9%                               | 4,852,682             | 1,016,631              | 21.0%                          | 4,836,601             |
| Parks & Recreation            | 7,466,157             | -                              | 7,466,157             | 2,475,755              | 33.2%                          | 6,800,552             | 91.1%                               | 8,142,416             | 2,499,535              | 33.1%                          | 7,547,476             |
| <b>Total Enterprise</b>       | <b>\$ 111,687,969</b> | <b>\$ 2,040,440</b>            | <b>\$ 113,728,409</b> | <b>\$ 25,574,748</b>   | <b>22.5%</b>                   | <b>\$ 112,180,217</b> | <b>98.6%</b>                        | <b>\$ 115,847,411</b> | <b>\$ 23,616,653</b>   | <b>21.0%</b>                   | <b>\$ 112,381,761</b> |

## Schedule D

**FLEET SERVICES - COMBINED**BALANCE SHEET  
SEPTEMBER 30, 2013

|  | <i>Operations and<br/>Maintenance</i> | <i>Vehicle Replacement</i> | <i>Shop Equipment<br/>Replacement</i> | <i>Total</i>         |
|--|---------------------------------------|----------------------------|---------------------------------------|----------------------|
|  | <i>September 30, 2013</i>             | <i>September 30, 2013</i>  | <i>September 30, 2013</i>             |                      |
| <b>ASSETS</b>                                      |                                       |                            |                                       |                      |
| Pooled cash and investments                        | \$ (1,320,076)                        | \$ 18,190,634              | \$ 144,811                            | \$ 17,015,369        |
| Accrued interest receivable                        | -                                     | 69,134                     | -                                     | 69,134               |
| Inventories  | 1,030,567                             | -                          | -                                     | 1,030,567            |
| <i>Total Current Assets</i>                        | <i>(289,509)</i>                      | <i>18,259,768</i>          | <i>144,811</i>                        | <i>18,115,070</i>    |
| Property, plant and equipment, net                 | -                                     | 9,344,109                  | 7,088                                 | 9,351,197            |
| <b>Total Assets</b>                                | <b>\$ (289,509)</b>                   | <b>\$ 27,603,877</b>       | <b>\$ 151,899</b>                     | <b>\$ 27,466,267</b> |
| <b>LIABILITIES AND FUND EQUITY</b>                 |                                       |                            |                                       |                      |
| <i>Current Liabilities</i>                         |                                       |                            |                                       |                      |
| Accounts payable                                   | \$ 66,423                             | \$ -                       | \$ -                                  | \$ 66,423            |
| Capital Lease Payable                              | -                                     | 208,053                    | -                                     | 208,053              |
| Accrued salaries and benefits                      | 443,720                               | -                          | -                                     | 443,720              |
| <i>Total Liabilities</i>                           | <i>510,143</i>                        | <i>208,053</i>             | <i>-</i>                              | <i>718,196</i>       |
| <i>Fund Equity (Deficit)</i>                       |                                       |                            |                                       |                      |
| Retained earnings - reserved                       | -                                     | 27,395,824                 | -                                     | 27,395,824           |
| Retained earnings (deficit) - unreserved           | (799,652)                             | -                          | 151,899                               | (647,753)            |
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$ (289,509)</b>                   | <b>\$ 27,603,877</b>       | <b>\$ 151,899</b>                     | <b>\$ 27,466,267</b> |

## FLEET SERVICES - COMBINED FUNDS

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|   | FY 2013                     |  |                             |                                     | FY 2013                     |  |                                       |                                |
|---|-----------------------------|--|-----------------------------|-------------------------------------|-----------------------------|--|---------------------------------------|--------------------------------|
|   | FY 2014<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>at 6/30/2014 | FY 2013<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
| <b>OPERATING REVENUES</b>   |                             |  |                             |                                     |                             |  |                                       |                                |
| Rental Income   | \$ 1,020                    | \$ -                                   | 0.0%                        | \$ 200                              | 7,020                       | \$ -                                   | N/A                                   | \$ -                           |
| Charges for services  | 5,566,896                   | 1,527,834                              | 27.4%                       | 5,802,949                           | 5,566,896                   | 1,437,185                              | 25.0%                                 | 5,751,773                      |
| <b>Total Operating Revenues</b>   | <b>5,567,916</b>            | <b>1,527,834</b>                       | <b>27.4%</b>                | <b>5,803,149</b>                    | <b>5,573,916</b>            | <b>1,437,185</b>                       | <b>25.0%</b>                          | <b>5,751,773</b>               |
| <b>OPERATING EXPENSES:</b>  |                             |  |                             |                                     |                             |  |                                       |                                |
| Salaries and employee benefits  | 3,113,475                   | 759,530                                | 24.4%                       | 3,051,205                           | 2,986,241                   | 705,972                                | 23.7%                                 | 2,982,520                      |
| Materials and supplies  | 346,119                     | 54,730                                 | 15.8%                       | 255,000                             | 354,719                     | 100,138                                | 35.8%                                 | 279,763                        |
| Other Professional Services   | 62,016                      | 43,905                                 | 70.8%                       | 54,000                              | 53,516                      | 43,265                                 | 81.4%                                 | 53,153                         |
| Depreciation  | 2,200,000                   | 374,333                                | 17.0%                       | 1,763,801                           | 2,115,040                   | 376,786                                | 21.4%                                 | 1,757,988                      |
| Interdepartmental charges   | 110,920                     | 27,726                                 | 25.0%                       | 110,920                             | 110,529                     | 27,627                                 | 25.0%                                 | 110,529                        |
| Liability and claims  | 23,943                      | 1,890                                  | 7.9%                        | 7,555                               | 7,943                       | 1,890                                  | 25.0%                                 | 7,555                          |
| Other   | 20,300                      | 149                                    | 0.7%                        | 7,000                               | 6,800                       | 37                                     | 0.6%                                  | 6,685                          |
| <b>Total Operating Expenses</b>   | <b>5,876,773</b>            | <b>1,262,263</b>                       | <b>21.5%</b>                | <b>5,249,481</b>                    | <b>5,634,788</b>            | <b>1,255,715</b>                       | <b>24.2%</b>                          | <b>5,198,193</b>               |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(308,857)</b>            | <b>265,571</b>                         | <b>186.0%</b>               | <b>553,668</b>                      | <b>(60,872)</b>             | <b>181,470</b>                         | <b>32.8%</b>                          | <b>553,580</b>                 |
| <b>NON-OPERATING REVENUES (LOSS)</b>  |                             |  |                             |                                     |                             |  |                                       |                                |
| Interest income   | 258,000                     | 90,659                                 | 35.1%                       | 258,000                             | 258,000                     | 75,336                                 | 39.3%                                 | 191,635                        |
| Gain from sale of fixed assets  | 80,464                      | 2,000                                  | 2.5%                        | 80,464                              | 80,464                      | 16,203                                 | 12.6%                                 | 128,457                        |
| (Loss) from sale of fixed assets  | -                           | -                                      | N/A                         | -                                   | (4,432)                     | -                                      | 0.0%                                  | (4,432)                        |
| <b>Total Non-Operating Revenues (Loss)</b>  | <b>338,464</b>              | <b>92,659</b>                          | <b>27.4%</b>                | <b>338,464</b>                      | <b>334,032</b>              | <b>91,539</b>                          | <b>29.0%</b>                          | <b>315,660</b>                 |
| <b>NON-OPERATING EXPENSES</b>   |                             |  |                             |                                     |                             |  |                                       |                                |
| Interest expense  | -                           | -                                      | N/A                         | -                                   | 2,828                       | -                                      | 0.0%                                  | 2,828                          |
| Purch under \$5k  | -                           | 8,203                                  | N/A                         | 8,203                               | -                           | -                                      | 0.0%                                  | 26,662                         |
| <b>Income (Loss) before transfers</b>   | <b>29,607</b>               | <b>350,027</b>                         | <b>1182.2%</b>              | <b>883,929</b>                      | <b>270,332</b>              | <b>273,009</b>                         | <b>32.5%</b>                          | <b>839,750</b>                 |
| <b>TRANSFERS IN</b>   | <b>612,872</b>              | <b>117,880</b>                         | <b>19.2%</b>                | <b>612,872</b>                      | <b>493,320</b>              | <b>117,880</b>                         | <b>23.4%</b>                          | <b>504,201</b>                 |
| <b>TRANSFERS OUT</b>  | <b>(17,983)</b>             | <b>(7,983)</b>                         | <b>44.4%</b>                | <b>(17,983)</b>                     | <b>(18,078)</b>             | <b>(8,007)</b>                         | <b>44.3%</b>                          | <b>(18,078)</b>                |
| <b>NET INCOME (LOSS) BEFORE VEHICLE ACQUISITIONS</b>                                    | <b>624,496</b>              | <b>459,924</b>                         | <b>73.6%</b>                | <b>1,478,818</b>                    | <b>745,574</b>              | <b>382,882</b>                         | <b>28.9%</b>                          | <b>1,325,873</b>               |
| <b>VEHICLE ACQUISITIONS</b>   | <b>(2,365,218)</b>          | <b>(670,126)</b>                       | <b>28.3%</b>                | <b>(2,366,343)</b>                  | <b>(5,474,026)</b>          | <b>(1,265)</b>                         | <b>0.4%</b>                           | <b>(354,517)</b>               |
| <b>ADD: DEPRECIATION</b>  | <b>2,200,000</b>            | <b>374,333</b>                         | <b>17.0%</b>                | <b>1,763,801</b>                    | <b>2,115,040</b>            | <b>376,786</b>                         | <b>21.4%</b>                          | <b>1,757,988</b>               |
| <b>CHANGE IN CASH AVAILABLE AFTER VEHICLE ACQUISITIONS AND ADDITION OF DEPRECIATION</b> | <b>\$ 459,278</b>           | <b>\$ 164,131</b>                      | <b>35.7%</b>                | <b>\$ 876,276</b>                   | <b>(2,613,412)</b>          | <b>758,403</b>                         | <b>27.8%</b>                          | <b>2,729,344</b>               |
| <b>FUEL AND PARTS INVENTORY</b>   |                             |  |                             |                                     |                             |  |                                       |                                |
| Parts Inventory Purchases   | \$ 1,170,000                | \$ 300,612                             | 25.7%                       | \$ 1,357,894                        | 1,368,000                   | \$ 256,566                             | 17.4%                                 | \$ 1,473,470                   |
| Fuel Inventory Purchases  | 1,600,000                   | 301,614                                | 18.9%                       | 1,341,141                           | 1,600,000                   | 341,587                                | 23.2%                                 | 1,469,288                      |
| <b>Total Parts &amp; Fuel Inventory Purchases</b>                                       | <b>\$ 2,770,000</b>         | <b>\$ 602,226</b>                      | <b>21.7%</b>                | <b>\$ 2,699,035</b>                 | <b>2,968,000</b>            | <b>\$ 598,153</b>                      | <b>20.3%</b>                          | <b>\$ 2,942,758</b>            |

***FLEET SERVICES FUND - COMBINED***  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013**

***Cash flows from operating activities***

|  |                  |
|--|------------------|
| Operating income (loss)  | \$265,571        |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |                  |
| Depreciation and amortization  | 374,333          |
| Decrease (Increase) in accounts receivable   | 73,150           |
| Decrease (Increase) in inventory   | 181,195          |
| (Decrease) Increase in accounts payable  | <u>(291,697)</u> |

***Net cash provided by operating activities*** \$584,702

***Cash flows from capital and related financing activities***

|                                    |              |
|------------------------------------|--------------|
| Capital expenditures               | (670,126)    |
| Purchases under \$5k               | (8,203)      |
| Capital lease interest             | 881          |
| Proceeds from sale of fixed assets | <u>2,000</u> |

***Net cash used by capital and related financing activities*** (675,448)

***Cash flows from noncapital financing activities***

|                         |                |
|-------------------------|----------------|
| Operating transfers in  | 117,880        |
| Operating transfers out | <u>(7,983)</u> |

***Net cash provided by noncapital financing activities*** 109,897

***Cash flows from investing activities***

|                         |               |
|-------------------------|---------------|
| Interest on investments | <u>89,778</u> |
|-------------------------|---------------|

***Net cash provided by investing activities*** 89,778

***Net change in cash*** 108,929

Cash, and cash equivalents, July 1, 2013 16,906,440

Cash and cash equivalents, September 30, 2013 \$17,015,369



**FLEET - OPERATIONS AND MAINTENANCE**

**STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | <b>FY 2014<br/>Annual<br/>Budget</b> | <b>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>Projected<br/>Actual<br/>at 6/30/2014</b> | <b>FY 2013<br/>Annual<br/>Budget</b> | <b>FY 2013<br/>Year-To-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2013<br/>Actual to Actual<br/>%<br/>Without Enc.</b> | <b>FY 2013<br/>Prior Year<br/>Total</b> |
|---|--------------------------------------|---|--------------------------------------|--|--------------------------------------|---|--|---|
| <b>OPERATING REVENUES</b>                         |                                      |   |                                      |  |                                      |   |  |   |
| Rental Income                                     | \$ 1,020                             | \$ -  | 0.0%                                 | \$ 200                                       | \$ 7,020                             | \$ -  | N/A  | -                                       |
| Charges for services                              | 2,692,980                            | 760,778   | 28.3%                                | 2,807,787                                    | 2,692,980                            | 716,773   | 25.8%  | 2,782,787                               |
| <b>Total Operating Revenues</b>                   | <b>2,694,000</b>                     | <b>760,778</b>                                  | <b>28.2%</b>                         | <b>2,807,987</b>                             | <b>2,700,000</b>                     | <b>716,773</b>  | <b>25.8%</b>   | <b>2,782,787</b>                        |
| <b>OPERATING EXPENSES:</b>                        |                                      |   |                                      |  |                                      |   |  |   |
| Salaries and employee benefits                    | 3,113,475                            | 759,530   | 24.4%                                | 3,051,205                                    | 2,986,241                            | 705,972   | 23.7%  | 2,982,520                               |
| Materials and supplies                            | 346,119                              | 54,730  | 15.8%                                | 255,000                                      | 354,719                              | 100,138   | 35.8%  | 279,763                                 |
| Professional Services                             | 62,016                               | 43,905  | 70.8%                                | 54,000                                       | 53,516                               | 43,265  | 81.4%  | 53,153                                  |
| Interdepartmental charges                         | 110,920                              | 27,726  | 25.0%                                | 110,920                                      | 110,529                              | 27,627  | 25.0%  | 110,529                                 |
| Liability and claims                              | 23,943                               | 1,890   | 7.9%                                 | 7,555  | 7,943                                | 1,890   | 25.0%  | 7,555                                   |
| Other- Training & Travel                          | 20,300                               | 149   | 0.7%                                 | 7,000  | 6,800                                | 37  | 0.6%   | 6,685                                   |
| <b>Total Operating Expenses</b>                   | <b>3,676,773</b>                     | <b>887,930</b>                                  | <b>24.1%</b>                         | <b>3,485,680</b>                             | <b>3,519,748</b>                     | <b>878,929</b>  | <b>25.5%</b>   | <b>3,440,205</b>                        |
| <b>Income (Loss) before transfers</b>             | <b>(982,773)</b>                     | <b>(127,152)</b>                                | <b>12.9%</b>                         | <b>(677,693)</b>                             | <b>(819,748)</b>                     | <b>(162,156)</b>  | <b>19.8%</b>   | <b>(657,418)</b>                        |
| <b>TRANSFERS IN</b>                               | <b>467,776</b>                       | <b>117,880</b>                                  | <b>25.2%</b>                         | <b>467,776</b>                               | <b>467,776</b>                       | <b>117,880</b>  | <b>25.2%</b>   | <b>467,776</b>                          |
| <b>TRANSFERS OUT</b>                              | <b>(17,983)</b>                      | <b>(7,983)</b>                                  | <b>44.4%</b>                         | <b>(17,983)</b>                              | <b>(18,078)</b>                      | <b>(8,007)</b>  | <b>44.3%</b>   | <b>(18,078)</b>                         |
| <b>NET INCOME (LOSS) AFTER TRANSFERS</b>          | <b>\$ (532,980)</b>                  | <b>\$ (17,255)</b>                              | <b>3.2%</b>                          | <b>\$ (227,900)</b>                          | <b>\$ (370,050)</b>                  | <b>\$ (52,283)</b>  | <b>25.2%</b>   | <b>\$ (207,720)</b>                     |
| <b>FUEL AND PARTS INVENTORY</b>                   |                                      |   |                                      |  |                                      |   |  |   |
| Parts Inventory Purchases                         | \$ 1,170,000                         | \$ 300,612                                      | 25.7%                                | \$ 1,357,894                                 | \$ 1,368,000                         | \$ 256,566  | 17.4%  | 1,473,470                               |
| Fuel Inventory Purchases                          | 1,600,000                            | 301,614   | 18.9%                                | 1,341,141                                    | 1,600,000                            | 341,587   | 23.2%  | 1,469,288                               |
| <b>Total Parts &amp; Fuel Inventory Purchases</b> | <b>\$ 2,770,000</b>                  | <b>\$ 602,226</b>                               | <b>21.7%</b>                         | <b>\$ 2,699,035</b>                          | <b>\$ 2,968,000</b>                  | <b>\$ 598,153</b>   | <b>20.3%</b>   | <b>\$ 2,942,758</b>                     |

***FLEET - OPERATIONS AND MAINTENANCE***  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013**

***Cash flows from operating activities***

|  |                 |
|--|-----------------|
| Operating loss   | (\$127,152)     |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities: |                 |
| Decrease (Increase) in inventory   | 181,195         |
| (Decrease) Increase in accounts payable  | (186,788)       |
| (Decrease) Increase in accrued liabilities   | <u>(17,850)</u> |

***Net cash used by operating activities*** (\$150,595)

***Cash flows from noncapital financing activities***

|                         |                |
|-------------------------|----------------|
| Operating transfers in  | 117,880        |
| Operating transfers out | <u>(7,983)</u> |

***Net cash provided by noncapital financing activities*** 109,897

***Net change in cash*** (40,698)

**Cash, and cash equivalents, July 1, 2013** (1,279,378)

**Cash and cash equivalents, September 30, 2013** (\$1,320,076)

# Schedule D-5

## FLEET - VEHICLE REPLACEMENT FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|   | FY 2014<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>at 6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|-----------------------------|--|-----------------------------|-------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>   |                             |  |                             |                                     |                             |   |  |                                |
| Charges for services  | \$ 2,873,916                | \$ 767,056                             | 26.7%                       | \$ 2,995,162                        | \$ 2,873,916                | \$ 720,412  | 24.3%  | \$ 2,968,986                   |
| <b>Total Operating Revenues</b>   | <b>2,873,916</b>            | <b>767,056</b>                         | <b>26.7%</b>                | <b>2,995,162</b>                    | <b>2,873,916</b>            | <b>720,412</b>                                    | <b>24.3%</b>                                     | <b>2,968,986</b>               |
| <b>OPERATING EXPENSES:</b>  |                             |  |                             |                                     |                             |   |  |                                |
| Depreciation  | 2,200,000                   | 374,333                                | 17.0%                       | 1,763,801                           | 2,115,040                   | 376,786   | 21.4%  | 1,757,988                      |
| <b>Total Operating Expenses</b>   | <b>2,200,000</b>            | <b>374,333</b>                         | <b>17.0%</b>                | <b>1,763,801</b>                    | <b>2,115,040</b>            | <b>376,786</b>                                    | <b>21.4%</b>                                     | <b>1,757,988</b>               |
| <b>OPERATING INCOME (LOSS)</b>  | <b>673,916</b>              | <b>392,723</b>                         | <b>58.3%</b>                | <b>1,231,361</b>                    | <b>758,876</b>              | <b>343,626</b>                                    | <b>45.3%</b>                                     | <b>1,210,998</b>               |
| <b>NON-OPERATING REVENUES (LOSS)</b>  |                             |  |                             |                                     |                             |   |  |                                |
| Interest income   | 258,000                     | 90,659                                 | 35.1%                       | 258,000                             | 258,000                     | 75,336  | 39.3%  | 191,635                        |
| Gain from sale of fixed assets  | 80,464                      | 2,000                                  | 2.5%                        | 80,464                              | 80,464                      | 16,203  | 12.6%  | 128,457                        |
| (Loss) from sale of fixed assets  | -                           | -                                      | N/A                         | -                                   | (4,432)                     | -   | 0.0%   | (4,432)                        |
| <b>Total Non-Operating Revenues (Loss)</b>  | <b>338,464</b>              | <b>92,659</b>                          | <b>27.4%</b>                | <b>338,464</b>                      | <b>334,032</b>              | <b>91,539</b>                                     | <b>29.0%</b>                                     | <b>315,660</b>                 |
| <b>NON-OPERATING EXPENSES</b>   |                             |  |                             |                                     |                             |   |  |                                |
| Interest expense  | -                           | -                                      | N/A                         | -                                   | 2,828                       | -   | 0.0%   | 2,828                          |
| Other-Purchase under \$5k   | -                           | 8,203                                  | N/A                         | 8,203                               | -                           | -   | N/A  | 26,662                         |
| <b>Income (Loss) before transfers</b>   | <b>1,012,380</b>            | <b>477,179</b>                         | <b>47.1%</b>                | <b>1,561,622</b>                    | <b>1,090,080</b>            | <b>435,165</b>                                    | <b>29.1%</b>                                     | <b>1,497,168</b>               |
| <b>TRANSFERS IN</b>   | <b>145,096</b>              | <b>-</b>                               | <b>0.0%</b>                 | <b>145,096</b>                      | <b>25,544</b>               | <b>-</b>  | <b>0.0%</b>                                      | <b>36,425</b>                  |
| <b>NET INCOME (LOSS) BEFORE VEHICLE ACQUISITIONS</b>                                    | <b>1,157,476</b>            | <b>477,179</b>                         | <b>41.2%</b>                | <b>1,706,718</b>                    | <b>1,115,624</b>            | <b>435,165</b>                                    | <b>28.4%</b>                                     | <b>1,533,593</b>               |
| <b>VEHICLE ACQUISITIONS</b>   | <b>(2,365,218)</b>          | <b>(670,126)</b>                       | <b>28.3%</b>                | <b>(2,366,343)</b>                  | <b>(5,474,026)</b>          | <b>(1,265)</b>                                    | <b>0.4%</b>                                      | <b>(354,517)</b>               |
| <b>ADD: DEPRECIATION</b>  | <b>2,200,000</b>            | <b>374,333</b>                         | <b>17.0%</b>                | <b>1,763,801</b>                    | <b>2,115,040</b>            | <b>376,786</b>                                    | <b>21.4%</b>                                     | <b>1,757,988</b>               |
| <b>CHANGE IN CASH AVAILABLE AFTER VEHICLE ACQUISITIONS AND ADDITION OF DEPRECIATION</b> | <b>\$ 992,258</b>           | <b>\$ 181,386</b>                      | <b>18.3%</b>                | <b>\$ 1,104,176</b>                 | <b>\$ (2,243,362)</b>       | <b>\$ 810,686</b>                                 | <b>27.6%</b>                                     | <b>\$ 2,937,064</b>            |

***FLEET - VEHICLE REPLACEMENT FUND***  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013**

***Cash flows from operating activities***

|  |                  |
|--|------------------|
| Operating income   | \$392,723        |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities: |                  |
| Depreciation and amortization  | 374,333          |
| Decrease (Increase) in accounts receivable   | 73,150           |
| (Decrease) Increase in accounts payable  | <u>(104,909)</u> |

***Net cash provided by operating activities*** \$735,297

***Cash flows from capital and related financing activities***

|                                    |              |
|------------------------------------|--------------|
| Capital expenditures               | (670,126)    |
| Purchases under \$5K               | (8,203)      |
| Capital lease interest             | 881          |
| Proceeds from sale of fixed assets | <u>2,000</u> |

***Net cash used by capital and related financing activities*** (675,448)

***Cash flows from investing activities***

|                         |               |
|-------------------------|---------------|
| Interest on investments | <u>89,778</u> |
|-------------------------|---------------|

***Net cash provided by investing activities*** 89,778

***Net change in cash*** 149,627

**Cash, and cash equivalents, July 1, 2013** 18,041,007

**Cash and cash equivalents, September 30, 2013** \$18,190,634

**SELF-INSURANCE FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**

| <b>ASSETS</b>                                      | <b>September 30, 2013</b> |
|--|---------------------------|
| <b>Current Assets</b>                              |                           |
| Pooled Cash and Investments                        | \$ 5,735,854              |
| Restricted cash                                    | 5,887                     |
| <b>Total Current Assets</b>                        | 5,741,741                 |
| Equipment, Net                                     | 9,033                     |
| <b>Total Assets</b>                                | <b>\$ 5,750,774</b>       |
| <b>LIABILITIES AND FUND EQUITY</b>                 |                           |
| <b>Liabilities</b>                                 |                           |
| Accounts Payable                                   | \$ 54,812                 |
| Accrued Payroll                                    | 9,241                     |
| Accrued-Workers' Compensation Claims-Long Term     | 21,601,994                |
| Accrued-Liability Claims-Long Term                 | 4,801,753                 |
| <b>Total Liabilities</b>                           | 26,467,800                |
| <b>Fund Equity (Deficit)</b>                       |                           |
| Retained Earnings (Deficit)                        | (20,717,026)              |
| <b>Total Fund Equity (Deficit)</b>                 | (20,717,026)              |
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$ 5,750,774</b>       |

## SELF-INSURANCE FUND

## Schedule E-1

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                 | FY2014<br>Annual<br>Budget | FY2014<br>Year-To-Date<br>Actual<br>Without Enc. | FY2014<br>Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/2014 | FY2013<br>Annual<br>Budget | FY2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY2013<br>Actual to<br>Actual %<br>Without Enc. | FY2013<br>Prior Year<br>Total |
|---------------------------------|----------------------------|--|---------------------------------------|-----------------------------------|----------------------------|--|---|-------------------------------|
| <b>OPERATING REVENUES</b>       |                            |  |                                       |                                   |                            |  |   |                               |
| Charges for services            | \$ 2,438,353               | \$ 618,474                                       | 25.4%                                 | \$ 2,438,353                      | \$ 2,445,946               | \$ 612,196                                       | 24.9%   | \$ 2,461,791                  |
| <b>Total Operating Revenues</b> | <b>2,438,353</b>           | <b>618,474</b>                                   | <b>25.4%</b>                          | <b>2,438,353</b>                  | <b>2,445,946</b>           | <b>612,196</b>                                   | <b>24.9%</b>                                    | <b>2,461,791</b>              |
| <b>OPERATING EXPENSES</b>       |                            |  |                                       |                                   |                            |  |   |                               |
| Salaries and employee benefits  | 708,000                    | 168,229  | 23.8%                                 | 672,916                           | 712,700                    | 170,426  | 25.3%   | 673,371                       |
| Materials and supplies          | 20,995                     | 1,035  | 4.9%                                  | 20,995                            | 23,995                     | 2,892  | 12.3%   | 23,569                        |
| Other Professional Services     | 187,605                    | 34,498   | 18.4%                                 | 124,272                           | 145,515                    | 33,173   | 28.8%   | 115,067                       |
| Depreciation and Amortization   | 2,400                      | 589  | 24.5%                                 | 2,356                             | 2,400                      | 393  | 18.2%   | 2,160                         |
| Insurance and claims            | 4,061,779                  | 1,494,951  | 36.8%                                 | 4,061,779                         | 4,250,899                  | 1,281,564  | 32.1%   | 3,987,847                     |
| Interdepartmental charges       | 19,660                     | 4,917  | 25.0%                                 | 19,660                            | 19,660                     | 4,914  | 25.0%   | 19,660                        |
| Other                           | 6,800                      | 1,083  | 15.9%                                 | 4,760                             | 6,800                      | 1,019  | 22.5%   | 4,532                         |
| <b>Total Operating Expenses</b> | <b>5,007,239</b>           | <b>1,705,302</b>                                 | <b>34.1%</b>                          | <b>4,906,738</b>                  | <b>5,161,969</b>           | <b>1,494,381</b>                                 | <b>31.0%</b>                                    | <b>4,826,206</b>              |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(2,568,886)</b>         | <b>(1,086,828)</b>                               | <b>42.3%</b>                          | <b>(2,468,385)</b>                | <b>(2,716,023)</b>         | <b>(882,185)</b>                                 | <b>37.3%</b>                                    | <b>(2,364,415)</b>            |
| <b>TRANSFERS IN</b>             | <b>1,710,000</b>           | <b>430,920</b>                                   | <b>25.2%</b>                          | <b>1,710,000</b>                  | <b>1,363,500</b>           | <b>343,602</b>                                   | <b>25.2%</b>                                    | <b>1,363,500</b>              |
| <b>TRANSFERS OUT</b>            | <b>(2,094)</b>             | <b>(674)</b>                                     | <b>32.2%</b>                          | <b>(2,094)</b>                    | <b>(14,558)</b>            | <b>(2,314)</b>                                   | <b>15.9%</b>                                    | <b>(14,558)</b>               |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (860,980)</b>        | <b>\$ (656,582)</b>                              | <b>76.3%</b>                          | <b>\$ (760,479)</b>               | <b>\$ (1,367,081)</b>      | <b>\$ (540,897)</b>                              | <b>53.3%</b>                                    | <b>\$ (1,015,473)</b>         |

**SELF-INSURANCE FUND****Schedule E-2****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013*****Cash flows from operating activities***

|  |                |
|--|----------------|
| Operating income (loss)  | \$ (1,086,828) |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |                |
| Depreciation and Amortization  | 589            |
| Decrease (increase) in misc receivables  | 16,925         |
| Decrease (increase) in prepayments   | 50             |
| Increase (decrease) in accounts payable  | (172,171)      |
| Increase (decrease) in accrued liabilities   | (1,768)        |

***Net cash used by operating activities*** \$ (1,243,203)

***Cash flows from noncapital financing activities***

|                         |         |
|-------------------------|---------|
| Operating transfers in  | 430,920 |
| Operating transfers out | (674)   |

***Net cash provided by noncapital activities*** 430,246

***Net change in cash*** (812,957)

***Cash, and cash equivalents, July 1, 2013*** 6,554,698

***Cash, and cash equivalents, September 30, 2013*** \$ 5,741,741

**AIRPORT FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <u>September 30, 2013</u> |
|--|---------------------------|
| <b>ASSETS</b>                            |                           |
| Pooled Cash and Investments              | \$ 6,490,694              |
| Accounts Receivable                      | 34,333                    |
| Interest Receivable                      | 26,364                    |
| <i>Total Current Assets</i>              | <u>6,551,391</u>          |
| Property, Plant and Equipment, net       | 6,529,790                 |
| <b>Total Assets</b>                      | <b>\$ 13,081,181</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |
| <i>Current Liabilities</i>               |                           |
| Accounts Payable                         | \$ 53,909                 |
| Deferred Liabilities                     | 265,273                   |
| Accrued Salaries and Benefits            | 124,662                   |
| <i>Total Current Liabilities</i>         | <u>443,844</u>            |
| <i>Total Liabilities</i>                 | <u>443,844</u>            |
| <i>Fund Equity</i>                       |                           |
| Retained Earnings- Reserved              | 28,159                    |
| Retained Earnings- Unreserved            | 12,609,178                |
| <i>Total Fund Equity</i>                 | <u>12,637,337</u>         |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 13,081,181</b>      |



## Schedule F-1

**AIRPORT FUND - COMBINED**  
**STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                       | Annual<br>Budget   | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|--------------------|--|-----------------------------|---------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                    |  |                             |                                 |                             |   |  |                                |
| Leased land area rentals              | \$ 9,344,000       | \$ 2,066,216                           | 22.1%                       | \$ 9,153,820                    | 9,067,100                   | \$ 1,987,836                                      | 21.9%  | \$ 9,067,591                   |
| Hangar and building rentals           | 2,555,000          | 629,269                                | 24.6%                       | 2,470,000                       | 2,481,000                   | 623,789   | 25.3%  | 2,466,005                      |
| Airfield fees and charges             | 176,000            | 43,116                                 | 24.5%                       | 175,120                         | 188,000                     | 38,778  | 23.5%  | 164,678                        |
| Other                                 | 14,000             | 4,906                                  | 35.0%                       | 19,624                          | 14,000                      | 7,735   | 27.1%  | 28,509                         |
| <b>Total Operating Revenues</b>       | <b>12,089,000</b>  | <b>2,743,507</b>                       | <b>22.7%</b>                | <b>11,818,564</b>               | <b>11,750,100</b>           | <b>2,658,138</b>                                  | <b>22.7%</b>                                     | <b>11,726,783</b>              |
| <b>OPERATING EXPENSES</b>             |                    |  |                             |                                 |                             |   |  |                                |
| Salaries and employee benefits        | 1,559,444          | 384,850                                | 24.7%                       | 1,547,971                       | 1,553,559                   | 354,572   | 24.6%  | 1,441,017                      |
| Materials and supplies                | 375,994            | 79,060                                 | 21.0%                       | 325,586                         | 369,994                     | 85,228  | 32.6%  | 261,448                        |
| Other professional services           | 532,720            | 104,884                                | 19.7%                       | 486,997                         | 456,641                     | 78,021  | 21.0%  | 372,077                        |
| Depreciation and amortization         | 375,000            | 90,757                                 | 24.2%                       | 375,000                         | 375,000                     | 93,216  | 25.1%  | 371,677                        |
| Insurance and Claims                  | 28,169             | 3,516                                  | 12.5%                       | 14,056                          | 20,169                      | 3,516   | 25.0%  | 14,056                         |
| Inter- Departmental charges           | 838,270            | 213,076                                | 25.4%                       | 842,539                         | 785,951                     | 192,956   | 24.6%  | 785,932                        |
| Payment to City in lieu of taxes      | 300,000            | 75,600                                 | 25.2%                       | 300,000                         | 300,000                     | 75,600  | 25.2%  | 300,000                        |
| Leased Land Rental                    | 1,600,000          | 403,199                                | 25.2%                       | 1,600,000                       | 1,600,000                   | 403,199   | 25.2%  | 1,600,000                      |
| Bad Debt Expense                      | 25,000             | 580                                    | 2.3%                        | 4,000                           | 25,000                      | 1,296   | 54.2%  | 2,393                          |
| Other                                 | 32,107             | 2,748                                  | 8.6%                        | 14,500                          | 29,107                      | 3,152   | 21.9%  | 14,408                         |
| <b>Total Operating Expenses</b>       | <b>5,666,704</b>   | <b>1,358,270</b>                       | <b>24.0%</b>                | <b>5,510,649</b>                | <b>5,515,421</b>            | <b>1,290,756</b>                                  | <b>25.0%</b>                                     | <b>5,163,008</b>               |
| <b>OPERATING INCOME (LOSS)</b>        | <b>6,422,296</b>   | <b>1,385,237</b>                       | <b>21.6%</b>                | <b>6,307,915</b>                | <b>6,234,679</b>            | <b>1,367,382</b>                                  | <b>20.8%</b>                                     | <b>6,563,775</b>               |
| <b>NON-OPERATING REVENUES</b>         |                    |  |                             |                                 |                             |   |  |                                |
| Interest income - Operations          | 90,000             | 37,259                                 | 41.4%                       | 98,000                          | 85,000                      | 30,150  | 38.1%  | 79,071                         |
| <b>Total Non-Operating Revenues</b>   | <b>90,000</b>      | <b>37,259</b>                          | <b>41.4%</b>                | <b>98,000</b>                   | <b>85,000</b>               | <b>30,150</b>                                     | <b>38.1%</b>                                     | <b>79,071</b>                  |
| <b>NON-OPERATING EXPENSES</b>         |                    |  |                             |                                 |                             |   |  |                                |
| Interest expense                      | 50,200             | 12,650                                 | 25.2%                       | 50,200                          | 77,000                      | 19,404  | 25.2%  | 77,000                         |
| <b>Income (Loss) Before Transfers</b> | <b>6,462,096</b>   | <b>1,409,846</b>                       | <b>21.8%</b>                | <b>6,355,715</b>                | <b>6,242,679</b>            | <b>1,378,128</b>                                  | <b>21.0%</b>                                     | <b>6,565,846</b>               |
| <b>TRANSFERS OUT</b>                  | <b>(6,490,255)</b> | <b>(1,634,736)</b>                     | <b>25.2%</b>                | <b>(6,483,537)</b>              | <b>(7,229,950)</b>          | <b>(2,521,605)</b>                                | <b>34.9%</b>                                     | <b>(7,229,286)</b>             |
| <b>FROM FUND BALANCE</b>              | <b>28,159</b>      | <b>7,096</b>                           | <b>25.2%</b>                | <b>28,159</b>                   | <b>987,271</b>              | <b>248,792</b>                                    | <b>37.5%</b>                                     | <b>663,440</b>                 |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>        | <b>\$ (217,794)</b>                    | <b>N/A</b>                  | <b>\$ (99,663)</b>              | <b>\$ -</b>                 | <b>\$ (894,685)</b>                               | <b>N/A</b>                                       | <b>\$ -</b>                    |

## Schedule F-2

**AIRPORT - AERONAUTICAL**  
**STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                       | Annual<br>Budget | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|------------------|--|-----------------------------|---------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                  |  |                             |                                 |                             |   |  |                                |
| Leased land area rentals              | \$ 1,519,000     | \$ 356,845                             | 23.5%                       | \$ 1,488,620                    | 1,489,100                   | \$ 352,387  | 23.9%  | \$ 1,475,849                   |
| Hangar and building rentals           | 2,555,000        | 629,269                                | 24.6%                       | 2,470,000                       | 2,481,000                   | 623,789   | 25.3%  | 2,466,005                      |
| Airfield fees and charges             | 176,000          | 43,116                                 | 24.5%                       | 175,120                         | 188,000                     | 38,778  | 23.5%  | 164,678                        |
| Other Revenues                        | 14,000           | 4,906                                  | 35.0%                       | 19,624                          | 14,000                      | 7,735   | 27.1%  | 28,509                         |
| <b>Total Operating Revenues</b>       | <b>4,264,000</b> | <b>1,034,136</b>                       | <b>24.3%</b>                | <b>4,153,364</b>                | <b>4,172,100</b>            | <b>1,022,689</b>                                  | <b>24.7%</b>                                     | <b>4,135,041</b>               |
| <b>OPERATING EXPENSES</b>             |                  |  |                             |                                 |                             |   |  |                                |
| Salaries and employee benefits        | 1,406,765        | 343,462                                | 24.4%                       | 1,382,765                       | 1,402,837                   | 321,612   | 25.0%  | 1,284,141                      |
| Materials and supplies                | 375,994          | 79,060                                 | 21.0%                       | 325,586                         | 369,994                     | 85,228  | 32.6%  | 261,448                        |
| Other Professional services           | 423,708          | 86,614                                 | 20.4%                       | 410,997                         | 351,393                     | 59,751  | 20.1%  | 296,721                        |
| Depreciation and amortization         | 375,000          | 90,757                                 | 24.2%                       | 375,000                         | 375,000                     | 93,216  | 25.1%  | 371,677                        |
| Insurance and claims                  | 28,169           | 3,516                                  | 12.5%                       | 14,056                          | 20,169                      | 3,516   | 25.0%  | 14,056                         |
| Inter-Departmental charges            | 805,291          | 203,764                                | 25.3%                       | 805,291                         | 752,176                     | 186,143   | 24.7%  | 752,157                        |
| Payment to City in lieu of taxes      | 300,000          | 75,600                                 | 25.2%                       | 300,000                         | 300,000                     | 75,600  | 25.2%  | 300,000                        |
| Bad Debt Expense                      | 25,000           | 580                                    | 2.3%                        | 4,000                           | 25,000                      | 1,296   | 54.2%  | 2,393                          |
| Other                                 | 10,500           | 1,393                                  | 13.3%                       | 2,500                           | 7,500                       | 1,483   | 81.5%  | 1,819                          |
| <b>Total Operating Expenses</b>       | <b>3,750,427</b> | <b>884,746</b>                         | <b>23.6%</b>                | <b>3,620,195</b>                | <b>3,604,069</b>            | <b>827,845</b>                                    | <b>25.2%</b>                                     | <b>3,284,412</b>               |
| <b>OPERATING INCOME (LOSS)</b>        | <b>513,573</b>   | <b>149,390</b>                         | <b>29.1%</b>                | <b>533,169</b>                  | <b>568,031</b>              | <b>194,844</b>                                    | <b>22.9%</b>                                     | <b>850,629</b>                 |
| <b>NON-OPERATING EXPENSES</b>         |                  |  |                             |                                 |                             |   |  |                                |
| Interest expense                      | 50,200           | 12,650                                 | 25.2%                       | 50,200                          | 77,000                      | 19,404  | 25.2%  | 77,000                         |
| <b>Total Non-Operating Expenses</b>   | <b>50,200</b>    | <b>12,650</b>                          | <b>25.2%</b>                | <b>50,200</b>                   | <b>77,000</b>               | <b>19,404</b>                                     | <b>25.2%</b>                                     | <b>77,000</b>                  |
| <b>Income (Loss) Before Transfers</b> | <b>463,373</b>   | <b>136,740</b>                         | <b>29.5%</b>                | <b>482,969</b>                  | <b>491,031</b>              | <b>175,440</b>                                    | <b>22.7%</b>                                     | <b>773,629</b>                 |
| <b>TRANSFERS OUT</b>                  | <b>(16,358)</b>  | <b>(3,317)</b>                         | <b>20.3%</b>                | <b>(9,640)</b>                  | <b>(943,862)</b>            | <b>(937,514)</b>                                  | <b>99.4%</b>                                     | <b>(943,198)</b>               |
| <b>FROM FUND BALANCE</b>              | <b>-</b>         | <b>-</b>                               | <b>N/A</b>                  | <b>-</b>                        | <b>452,831</b>              | <b>114,113</b>                                    | <b>67.3%</b>                                     | <b>169,569</b>                 |
| <b>NET INCOME (LOSS)</b>              | <b>447,015</b>   | <b>133,423</b>                         | <b>29.8%</b>                | <b>473,329</b>                  | <b>\$ -</b>                 | <b>\$ (647,961)</b>                               | <b>N/A</b>                                       | <b>\$ -</b>                    |

# Schedule F-3

## AIRPORT - NON-AERONAUTICAL STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                       | Annual<br>Budget   | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|--------------------|--|-----------------------------|---------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                    |  |                             |                                 |                             |   |  |                                |
| Leased land area rentals              | \$ 7,825,000       | \$ 1,709,371                           | 21.8%                       | \$ 7,665,200                    | 7,578,000                   | \$ 1,635,449                                      | 21.5%  | \$ 7,591,742                   |
| <b>Total Operating Revenues</b>       | <b>7,825,000</b>   | <b>1,709,371</b>                       | <b>21.8%</b>                | <b>7,665,200</b>                | <b>7,578,000</b>            | <b>1,635,449</b>                                  | <b>21.5%</b>                                     | <b>7,591,742</b>               |
| <b>OPERATING EXPENSES</b>             |                    |  |                             |                                 |                             |   |  |                                |
| Salaries and employee benefits        | 152,679            | 41,388                                 | 27.1%                       | 165,206                         | 150,722                     | 32,960  | 21.0%  | 156,876                        |
| Other Professional services           | 109,012            | 18,270                                 | 16.8%                       | 76,000                          | 105,248                     | 18,270  | 24.2%  | 75,356                         |
| Leased Land Rental                    | 1,600,000          | 403,199                                | 25.2%                       | 1,600,000                       | 1,600,000                   | 403,199   | 25.2%  | 1,600,000                      |
| Inter-Departmental charges            | 32,979             | 9,312                                  | 28.2%                       | 37,248                          | 33,775                      | 6,813   | 20.2%  | 33,775                         |
| Other                                 | 21,607             | 1,355                                  | 6.3%                        | 12,000                          | 21,607                      | 1,669   | 13.3%  | 12,589                         |
| <b>Total Operating Expenses</b>       | <b>1,916,277</b>   | <b>473,524</b>                         | <b>24.7%</b>                | <b>1,890,454</b>                | <b>1,911,352</b>            | <b>462,911</b>                                    | <b>24.6%</b>                                     | <b>1,878,596</b>               |
| <b>OPERATING INCOME (LOSS)</b>        | <b>5,908,723</b>   | <b>1,235,847</b>                       | <b>20.9%</b>                | <b>5,774,746</b>                | <b>5,666,648</b>            | <b>1,172,538</b>                                  | <b>20.5%</b>                                     | <b>5,713,146</b>               |
| <b>NON-OPERATING REVENUES</b>         |                    |  |                             |                                 |                             |   |  |                                |
| Interest income - Operations          | 90,000             | 37,259                                 | 41.4%                       | 98,000                          | 85,000                      | 30,150  | 38.1%  | 79,071                         |
| <b>Total Non-Operating Revenues</b>   | <b>90,000</b>      | <b>37,259</b>                          | <b>41.4%</b>                | <b>98,000</b>                   | <b>85,000</b>               | <b>30,150</b>                                     | <b>38.1%</b>                                     | <b>79,071</b>                  |
| <b>Income (Loss) Before Transfers</b> | <b>5,998,723</b>   | <b>1,273,106</b>                       | <b>21.2%</b>                | <b>5,872,746</b>                | <b>5,751,648</b>            | <b>1,202,688</b>                                  | <b>20.8%</b>                                     | <b>5,792,217</b>               |
| <b>TRANSFERS OUT</b>                  | <b>(6,473,897)</b> | <b>(1,631,419)</b>                     | <b>25.2%</b>                | <b>(6,473,897)</b>              | <b>(6,286,088)</b>          | <b>(1,584,091)</b>                                | <b>25.2%</b>                                     | <b>(6,286,088)</b>             |
| <b>FROM FUND BALANCE</b>              | <b>475,174</b>     | <b>119,744</b>                         | <b>25.2%</b>                | <b>475,174</b>                  | <b>534,440</b>              | <b>134,679</b>                                    | <b>27.3%</b>                                     | <b>493,871</b>                 |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>        | <b>\$ (238,569)</b>                    | <b>N/A</b>                  | <b>\$ (125,977)</b>             | <b>\$ -</b>                 | <b>\$ (246,724)</b>                               | <b>N/A</b>                                       | <b>\$ -</b>                    |

**AIRPORT FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013**

**Schedule F-4**

**Cash flows from operating activities**

|   |              |           |
|---|--------------|-----------|
| Operating income  | \$ 1,385,237 |           |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities |              |           |
| Depreciation and amortization   | 90,757       |           |
| (Increase) Decrease in accounts receivable  | 220,196      |           |
| Increase (Decrease) in accounts payable   | (47,343)     |           |
| (Increase) Decrease in prepaids   | 1,805        |           |
| Increase (Decrease) in accrued liabilities  | (5,363)      |           |
| <b>Net cash provided by operating activities</b>  |              | 1,645,289 |

**Cash flows from capital and related financing activities**

|   |          |          |
|---|----------|----------|
| Capital project expenditures                          | (7,086)  |          |
| Interest expense                                      | (12,650) |          |
| <b>Net cash used by capital and related financing</b> |          | (19,736) |

**Cash flows from noncapital financing activities**

|   |             |             |
|---|-------------|-------------|
| Operating transfer out                                  | (1,634,736) |             |
| <b>Net cash used by noncapital financing activities</b> |             | (1,634,736) |

**Cash flows from investing activities**

|  |        |        |
|--|--------|--------|
| Interest on investments                          | 37,259 |        |
| <b>Net cash provided by investing activities</b> |        | 37,259 |

|                           |  |               |
|---------------------------|--|---------------|
| <b>Net change in cash</b> |  | <u>28,076</u> |
|---------------------------|--|---------------|

|   |  |                  |
|---|--|------------------|
| Cash and cash equivalents, July 1, 2013 |  | <u>6,462,618</u> |
|---|--|------------------|

|   |  |                            |
|---|--|----------------------------|
| Cash and cash equivalents, September 30, 2013 |  | <u><u>\$ 6,490,694</u></u> |
|---|--|----------------------------|

**TRANSIT FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <u>September 30, 2013</u> |
|--|---------------------------|
| <b>ASSETS</b>                            |                           |
| Pooled Cash and Investments              | \$ 12,077,754             |
| Accounts Receivables                     | 3,109                     |
| Accrued interest receivable              | 31,522                    |
| Inventory                                | 1,012,740                 |
| Due from other Governments               | 1,408                     |
| <b>Total Current Assets</b>              | <b>13,126,533</b>         |
| Property, Plant and Equipment, net       | 24,038,724                |
| <b>Total Assets</b>                      | <b>\$ 37,165,257</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |
| <b>Current Liabilities</b>               |                           |
| Accounts Payable                         | \$ 212,499                |
| Accrued Payroll                          | 136,849                   |
| Accrued Salaries and Benefits            | 1,174,881                 |
| <b>Total Current Liabilities</b>         | <b>1,524,229</b>          |
| Deferred Liability                       | 4,816,233                 |
| <b>Total Liabilities</b>                 | <b>6,340,462</b>          |
| <b>Fund Equity</b>                       |                           |
| Retained Earnings - Reserved             | 1,469,365                 |
| Retained Earnings - Unreserved           | 29,355,430                |
| <b>Total Fund Equity</b>                 | <b>30,824,795</b>         |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 37,165,257</b>      |

# Schedule G-1

## TRANSIT FUND STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|  | FY 2014<br>Annual<br>Budget | FY 2014<br>Year-to-date<br>Actual<br>Without Enc. | FY 2014<br>Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|--|-----------------------------|---|--|-----------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>  |                             |   |  |                                   |                             |   |  |                                |
| Passenger cash fares   | \$ 3,471,200                | \$ 723,770  | 20.9%                                  | \$ 3,028,428                      | \$ 3,471,200                | \$ 742,501  | 24.1%  | \$ 3,080,694                   |
| Advertising  | 150,000                     | -   | 0.0%                                   | 150,000                           | 150,000                     | -   | 0.0%   | 154,081                        |
| Miscellaneous  | 830                         | 355,210   | 42796.4%                               | 355,210                           | 830                         | 438   | 0.2%   | 197,658                        |
| <b>Total Operating Revenues</b>                                    | <b>3,622,030</b>            | <b>1,078,980</b>                                  | <b>29.8%</b>                           | <b>3,533,638</b>                  | <b>3,622,030</b>            | <b>742,939</b>                                    | <b>21.6%</b>                                     | <b>3,432,433</b>               |
| <b>NON-OPERATING REVENUES</b>                                      |                             |   |  |                                   |                             |   |  |                                |
| Transportation Development Act (TDA)                               | 5,862,180                   | 977,250   | 16.7%                                  | 5,863,524                         | 4,932,221                   | 822,041   | 16.7%  | 4,932,221                      |
| Prop C 5% Security   | 233,538                     | -   | 0.0%                                   | 233,538                           | 184,485                     | -   | 0.0%   | 141,526                        |
| Prop A 40% Discretionary   | 3,795,641                   | 948,910   | 25.0%                                  | 3,795,641                         | 3,683,707                   | 920,927   | 25.0%  | 3,683,707                      |
| Prop 1B-Security   | -                           | -   | N/A                                    | -                                 | 115,470                     | -   | N/A  | -                              |
| Prop 1B-Security Bridge  | -                           | -   | N/A                                    | -                                 | 46,228                      | -   | N/A  | -                              |
| Rapid Bus  | 750,000                     | 59,827  | 8.0%                                   | 239,308                           | 750,000                     | -   | 0.0%   | 296,241                        |
| Express Lane   | 600,000                     | 50,542  | 8.4%                                   | 101,084                           | 800,000                     | -   | 0.0%   | 147,202                        |
| Prop 1B-PTMISEA  | -                           | -   | N/A                                    | -                                 | -                           | -   | N/A  | -                              |
| Federal Grant  | -                           | 17,968  | N/A                                    | 17,968                            | -                           | 3,504   | 11.0%  | 31,722                         |
| Prop. C 40% Disc. - Svc Exp (TSE)                                  | 748,907                     | 187,227   | 25.0%                                  | 748,907                           | 297,195                     | -   | 0.0%   | 333,674                        |
| Prop. C 40% Disc. - Foothill Transit Mitigation                    | 180,716                     | 45,187  | 25.0%                                  | 180,749                           | 149,381                     | -   | 0.0%   | 149,381                        |
| Prop. C 40% Disc. - Base Restructuring                             | 670,836                     | 167,709   | 25.0%                                  | 670,836                           | 658,328                     | -   | 0.0%   | 658,328                        |
| Prop. C 40% - BSIP Bus System Improvement Plan                     | 222,657                     | 55,664  | 25.0%                                  | 222,657                           | 218,505                     | -   | 0.0%   | 218,505                        |
| Measure R  | 2,366,410                   | 591,603   | 25.0%                                  | 2,366,410                         | 2,002,857                   | 500,714   | 25.0%  | 2,002,857                      |
| Measure R - Capital  | -                           | 37,730  | N/A                                    | 37,730                            | -                           | 296,470   | N/A  | -                              |
| Prop. A - Torrance Dial-a-Taxi                                     | 180,000                     | 45,507  | 25.3%                                  | 180,000                           | 180,000                     | 48,099  | 26.7%  | 180,000                        |
| Prop. A - Local Return   | 2,307,004                   | 581,798   | 25.2%                                  | 2,307,004                         | 1,963,136                   | 524,587   | 24.6%  | 2,133,496                      |
| Prop. A - Exchange   | 200,000                     | -   | 0.0%                                   | 200,000                           | 152,022                     | -   | 0.0%   | 152,022                        |
| State Transit Assistance Fund                                      | 1,101,558                   | -   | 0.0%                                   | 1,101,558                         | 1,148,147                   | -   | 0.0%   | 1,369,313                      |
| From Other Cities-Dial A Taxi                                      | 65,000                      | -   | 0.0%                                   | 110,000                           | 50,000                      | -   | 0.0%   | 106,547                        |
| Municipal Operators Service Improvement                            | 1,121,400                   | 297,857   | 26.6%                                  | 1,121,400                         | 1,092,601                   | 290,219   | 25.3%  | 1,148,858                      |
| Capital Maintenance Revenues                                       | 2,250,000                   | -   | 0.0%                                   | 2,250,000                         | 2,250,000                   | -   | 0.0%   | 2,250,000                      |
| Interest   | 83,500                      | 23,729  | 28.4%                                  | 38,000                            | 83,500                      | 24,462  | 65.8%  | 37,169                         |
| <b>Total Non-Operating Revenues</b>                                | <b>22,739,347</b>           | <b>4,088,508</b>                                  | <b>18.0%</b>                           | <b>21,786,314</b>                 | <b>20,757,783</b>           | <b>3,431,023</b>                                  | <b>17.2%</b>                                     | <b>19,972,769</b>              |
| <b>Total Revenues / Resources</b>                                  | <b>26,361,377</b>           | <b>5,167,488</b>                                  | <b>19.6%</b>                           | <b>25,319,952</b>                 | <b>24,379,813</b>           | <b>4,173,962</b>                                  | <b>17.8%</b>                                     | <b>23,405,202</b>              |
| <b>OPERATING EXPENSES</b>  |                             |   |  |                                   |                             |   |  |                                |
| Salaries and employee benefits                                     | 14,945,557                  | 3,246,405   | 21.7%                                  | 13,142,432                        | 14,713,512                  | 3,128,963   | 24.3%  | 12,866,932                     |
| Services and supplies  | 5,827,181                   | 705,878   | 12.1%                                  | 3,129,486                         | 4,089,904                   | 731,650   | 25.3%  | 2,890,442                      |
| Other professional services  | 2,976,845                   | 333,845   | 11.2%                                  | 1,886,629                         | 2,155,950                   | 341,983   | 19.0%  | 1,796,790                      |
| Depreciation and amortization                                      | 3,789,089                   | 698,896   | 18.4%                                  | 3,067,895                         | 3,077,568                   | 574,432   | 22.2%  | 2,592,895                      |
| Insurance and Claims   | 311,252                     | 93,408  | 30.0%                                  | 311,252                           | 1,472,252                   | 76,571  | 5.2%   | 1,459,945                      |
| Interdepartmental charges  | 3,377,356                   | 778,348   | 23.0%                                  | 3,160,342                         | 3,101,007                   | 720,676   | 24.4%  | 2,958,289                      |
| Other  | 127,000                     | 26,187  | 20.6%                                  | 107,188                           | 80,500                      | 28,054  | 27.5%  | 102,084                        |
| <b>Total Expenses</b>  | <b>31,354,280</b>           | <b>5,882,967</b>                                  | <b>18.8%</b>                           | <b>24,805,224</b>                 | <b>28,690,693</b>           | <b>5,602,329</b>                                  | <b>22.7%</b>                                     | <b>24,667,377</b>              |
| <b>Income (Loss) before transfers</b>                              | <b>(4,992,903)</b>          | <b>(715,479)</b>                                  | <b>14.3%</b>                           | <b>514,728</b>                    | <b>(4,310,880)</b>          | <b>(1,428,367)</b>                                | <b>113.2%</b>                                    | <b>(1,262,175)</b>             |
| <b>OPERATING TRANSFERS IN - Prop C</b>                             | <b>984,000</b>              | <b>247,968</b>                                    | <b>25.2%</b>                           | <b>984,000</b>                    | <b>1,201,978</b>            | <b>316,008</b>                                    | <b>26.3%</b>                                     | <b>1,201,979</b>               |
| <b>OPERATING TRANSFERS OUT</b>                                     | <b>(35,201)</b>             | <b>(22,768)</b>                                   | <b>64.7%</b>                           | <b>(35,201)</b>                   | <b>(46,798)</b>             | <b>(22,837)</b>                                   | <b>48.8%</b>                                     | <b>(46,798)</b>                |
| <b>Income (Loss) after Operating Transfers</b>                     | <b>(4,044,104)</b>          | <b>(490,279)</b>                                  | <b>12.1%</b>                           | <b>1,463,527</b>                  | <b>(3,155,700)</b>          | <b>(1,135,196)</b>                                | <b>1061.0%</b>                                   | <b>(106,994)</b>               |
| <b>ADD: DEPRECIATION</b>   | <b>3,789,089</b>            | <b>698,896</b>                                    | <b>18.4%</b>                           | <b>3,067,895</b>                  | <b>3,077,568</b>            | <b>574,432</b>                                    | <b>22.2%</b>                                     | <b>2,592,895</b>               |
| <b>From Fund Balance</b>   | <b>255,015</b>              | <b>-</b>  | <b>0.0%</b>                            | <b>-</b>                          | <b>78,132</b>               | <b>19,689</b>                                     | <b>N/A</b>                                       | <b>-</b>                       |
| <b>NET INCOME (LOSS) BEFORE CAPITAL ACQUISITIONS</b>               | <b>\$ -</b>                 | <b>\$ 208,617</b>                                 | <b>N/A</b>                             | <b>\$ 4,531,422</b>               | <b>\$ -</b>                 | <b>\$ (541,075)</b>                               | <b>-21.8%</b>                                    | <b>\$ 2,485,901</b>            |
| <b>ADD: Contributed Capital Received for Capital Acquisitions</b>  |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 2,884,674                      |
| <b>LESS: Capital Acquisitions</b>                                  |                             | (22,652)  | N/A                                    | (22,652)                          | -                           | -   | N/A  | (6,133,746)                    |
| <b>ADD: Federal Grants - Pending</b>                               |                             | 22,652  | N/A                                    | 22,652                            | -                           | -   | N/A  | -                              |
| <b>ADD: Measure R - Capital</b>                                    |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 296,470                        |
| <b>ADD: Prop 1B-Public Transp. Modernization Imprv. &amp; Svc.</b> |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 2,438,213                      |
| <b>ADD: Prop A Discretionary from reserves</b>                     |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 231,096                        |
| <b>ADD: Municipal Operators Service Program from reserves</b>      |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 8,727                          |
| <b>ADD: Capital Project from reserve</b>                           |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 235,686                        |
| <b>ADD: Local Match State Transit Assist. From reserves</b>        |                             | -   | N/A                                    | -                                 | -                           | -   | N/A  | 38,880                         |
| <b>NET INCOME (LOSS) AFTER CAPITAL ACQUISITIONS</b>                | <b>\$ -</b>                 | <b>\$ 208,617</b>                                 | <b>N/A</b>                             | <b>\$ 4,531,422</b>               | <b>\$ -</b>                 | <b>\$ (541,075)</b>                               | <b>N/A</b>                                       | <b>\$ 2,485,901</b>            |
| <b>PARTS AND FUEL INVENTORY PURCHASES</b>                          |                             |   |  |                                   |                             |   |  |                                |
| Parts Inventory Purchases  | 405,724                     | 123,899   | 30.5%                                  | 550,000                           | 545,724                     | 117,435   | 22.2%  | 528,302                        |
| Fuel Inventory Purchases   | 3,700,000                   | 303,410   | 8.2%                                   | 1,500,000                         | 2,350,000                   | 360,139   | 26.5%  | 1,357,538                      |
| Lubricants Inventory Purchases                                     | 61,440                      | 9,871   | 16.1%                                  | 61,440                            | 61,440                      | 8,912   | 15.2%  | 58,586                         |
| <b>Total Parts &amp; Fuel Inventory Purchases</b>                  | <b>4,167,164</b>            | <b>437,180</b>                                    | <b>10.5%</b>                           | <b>2,111,440</b>                  | <b>2,957,164</b>            | <b>486,486</b>                                    | <b>25.0%</b>                                     | <b>1,944,426</b>               |

**TRANSIT FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013**

**Cash flows from operating activities**

|   |                |
|---|----------------|
| Operating loss  | \$ (4,803,987) |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |                |
| Depreciation and amortization   | 698,896        |
| Decrease (Increase) in receivables-advances   | (2,003)        |
| Decrease (Increase) in misc receivables   | 68,482         |
| Decrease (Increase) in inventory  | 15,652         |
| Decrease (Increase) in due from governments   | 3,276,732      |
| Decrease (Increase) in prepayments  | 995            |
| Increase (Decrease) in accounts payable   | (389,373)      |
| Increase (Decrease) in accrued liabilities  | (67,141)       |
| Increase (Decrease) in deferred liability   | 324,751        |

**Net cash used by operating activities** \$ (876,996)

**Cash flows from capital and related financing activities**

|                      |          |
|----------------------|----------|
| Capital expenditures | (22,652) |
|----------------------|----------|

**Net cash used by capital and related financing** (22,652)

**Cash flows from noncapital financing activities**

|                              |           |
|------------------------------|-----------|
| Operating transfers in (out) | 225,200   |
| Operating grants received    | 4,088,508 |

**Net cash provided by noncapital financing activities** 4,313,708

**Net change in cash** 3,414,060

**Cash, restricted cash and cash equivalents, July 1, 2013** 8,663,694

**Cash, restricted cash and cash equivalents, September 30, 2013** \$ 12,077,754

**WATER FUND****BALANCE SHEET**  
**September 30, 2013**

|  | <u>September 30, 2013</u> |
|--|---------------------------|
| <b>ASSETS</b>                            |                           |
| Pooled Cash and Investments              | \$ 9,082,085              |
| Accounts Receivable                      | 4,902,119                 |
| Accrued Interest Receivable              | 33,671                    |
| Inventories                              | 438,554                   |
| <i>Total Current Assets</i>              | <u>14,456,429</u>         |
| Restricted cash and investments          |                           |
| Pooled cash and investments              | 560,036                   |
| <i>Total Restricted Cash</i>             | <u>560,036</u>            |
| Utility plant in service, net            | 69,101,681                |
| Advances to other funds                  | 1,154,432                 |
| <i>Total Noncurrent Assets</i>           | <u>70,256,113</u>         |
| <b>Total Assets</b>                      | <b>\$ 85,272,578</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |
| <b>Current Liabilities</b>               |                           |
| Accounts Payable                         | \$ 4,276,962              |
| Accrued Salaries and Benefits            | 370,038                   |
| Retainage Payable                        | 74,391                    |
| Deposits Payable                         | 36,570                    |
| Revenue bonds due within one year        | 620,000                   |
| <i>Total Current Liabilities</i>         | <u>5,377,961</u>          |
| Easement Payable                         | 1,452,900                 |
| <i>Total Noncurrent Liabilities</i>      | <u>1,452,900</u>          |
| <b>Total Liabilities</b>                 | <u>6,830,861</u>          |
| <b>Fund Equity</b>                       |                           |
| Retained Earnings - Unreserved           | 78,441,717                |
| <b>Total Fund Equity</b>                 | <u>78,441,717</u>         |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 85,272,578</b>      |



# Schedule H-1

## WATER FUND OPERATIONS

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                       | Annual<br>Budget    | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|---------------------|--|-----------------------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                     |  |                             |                                    |                             |   |  |                                |
| Water Sales                           | \$ 35,725,000       | \$ 8,181,687                           | 22.9%                       | \$ 36,309,610                      | \$ 33,830,000               | \$ 7,322,629                                      | 21.1%  | \$ 34,779,320                  |
| Other                                 | 1,318,000           | 291,441                                | 22.1%                       | 1,456,227                          | 1,237,000                   | 247,294   | 17.5%  | 1,413,813                      |
| <b>Total Operating Revenues</b>       | <b>37,043,000</b>   | <b>8,473,128</b>                       | <b>22.9%</b>                | <b>37,765,837</b>                  | <b>35,067,000</b>           | <b>7,569,923</b>                                  | <b>20.9%</b>                                     | <b>36,193,133</b>              |
| <b>OPERATING EXPENSES:</b>            |                     |  |                             |                                    |                             |   |  |                                |
| Salaries and employee benefits        | 5,402,692           | 1,193,955                              | 22.1%                       | 4,668,307                          | 4,595,878                   | 1,177,278   | 25.6%  | 4,599,770                      |
| Services and supplies                 | 1,974,164           | 295,913                                | 15.0%                       | 1,454,845                          | 1,728,623                   | 407,517   | 27.7%  | 1,469,540                      |
| Other professional services           | 1,151,931           | 152,283                                | 13.2%                       | 810,058                            | 973,975                     | 139,698   | 17.7%  | 790,300                        |
| Depreciation and amortization         | 1,300,000           | 327,600                                | 25.2%                       | 1,300,000                          | 1,277,430                   | 314,604   | 24.6%  | 1,277,385                      |
| Insurance and claims                  | 92,109              | 19,589                                 | 21.3%                       | 72,148                             | 92,109                      | 11,745  | 16.7%  | 70,388                         |
| In Lieu franchise payments            | 718,000             | 180,936                                | 25.2%                       | 718,000                            | 718,000                     | 180,936   | 25.2%  | 718,000                        |
| Interdepartmental charges             | 1,222,502           | 282,848                                | 23.1%                       | 1,071,849                          | 1,163,135                   | 258,556   | 24.5%  | 1,054,358                      |
| Cost of water                         | 23,621,000          | 5,855,398                              | 24.8%                       | 23,693,951                         | 23,147,950                  | 5,441,601   | 24.1%  | 22,565,668                     |
| Others                                | 72,275              | 5,488                                  | 7.6%                        | 69,850                             | 113,175                     | 15,876  | 14.8%  | 107,461                        |
| <b>Total Operating Expenses</b>       | <b>35,554,673</b>   | <b>8,314,010</b>                       | <b>23.4%</b>                | <b>33,859,006</b>                  | <b>33,810,275</b>           | <b>7,947,811</b>                                  | <b>24.3%</b>                                     | <b>32,652,870</b>              |
| <b>OPERATING INCOME (LOSS)</b>        | <b>1,488,327</b>    | <b>159,118</b>                         | <b>10.7%</b>                | <b>3,906,831</b>                   | <b>1,256,725</b>            | <b>(377,888)</b>                                  | <b>-10.7%</b>                                    | <b>3,540,263</b>               |
| <b>NON-OPERATING REVENUES</b>         |                     |  |                             |                                    |                             |   |  |                                |
| Interest income - Operations          | 150,000             | 61,946                                 | 41.3%                       | 135,743                            | 120,000                     | 47,804  | 38.7%  | 123,403                        |
| <b>Total Non-Operating Revenues</b>   | <b>150,000</b>      | <b>61,946</b>                          | <b>41.3%</b>                | <b>135,743</b>                     | <b>120,000</b>              | <b>47,804</b>                                     | <b>38.7%</b>                                     | <b>123,403</b>                 |
| <b>NON-OPERATING EXPENSES</b>         |                     |  |                             |                                    |                             |   |  |                                |
| Interest expense                      | 19,535              | 4,133                                  | 21.2%                       | 16,533                             | 46,800                      | 8,883   | 19.1%  | 46,503                         |
| <b>Total Non-Operating Expenses</b>   | <b>19,535</b>       | <b>4,133</b>                           | <b>21.2%</b>                | <b>16,533</b>                      | <b>46,800</b>               | <b>8,883</b>                                      | <b>19.1%</b>                                     | <b>46,503</b>                  |
| <b>Income (Loss) before transfers</b> | <b>1,618,792</b>    | <b>216,931</b>                         | <b>13.4%</b>                | <b>4,026,042</b>                   | <b>1,329,925</b>            | <b>(338,967)</b>                                  | <b>-9.4%</b>                                     | <b>3,617,163</b>               |
| <b>TRANSFERS OUT</b>                  | <b>(15,520)</b>     | <b>(8,343)</b>                         | <b>53.8%</b>                | <b>(15,520)</b>                    | <b>(5,903,532)</b>          | <b>(8,487)</b>                                    | <b>0.1%</b>                                      | <b>(5,901,727)</b>             |
| <b>FROM FUND BALANCE</b>              | <b>-</b>            | <b>-</b>                               | <b>N/A</b>                  | <b>-</b>                           | <b>4,573,607</b>            | <b>-</b>  | <b>0.0%</b>                                      | <b>2,284,564</b>               |
| <b>NET INCOME (LOSS)</b>              | <b>\$ 1,603,272</b> | <b>\$ 208,588</b>                      | <b>13.0%</b>                | <b>\$ 4,010,522</b>                | <b>\$ -</b>                 | <b>\$ (347,454)</b>                               | <b>N/A</b>                                       | <b>\$ -</b>                    |

**WATER FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013**

**Cash flows from operating activities**

|  |                  |              |
|--|------------------|--------------|
| Operating income (loss)  | \$ 159,118       |              |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |                  |              |
| Depreciation and amortization  | 327,600          |              |
| (Increase) Decrease in accounts receivable   | 1,914,681        |              |
| (Increase) Decrease in prepaid   | 33,178           |              |
| (Increase) Decrease in inventory   | 48,628           |              |
| Increase (Decrease) in accounts payable  | (50,136)         |              |
| Increase (Decrease) in deposits  | 5,000            |              |
| Increase (Decrease) in accrued liabilities   | (225,155)        |              |
| Increase (Decrease) in Retention   | 21,908           |              |
| <b>Net cash provided by operating activities</b>   | <u>2,234,822</u> | \$ 2,234,822 |

**Cash flows from capital and related financing activities**

|   |                    |             |
|---|--------------------|-------------|
| Capital expenditures                                  | (1,213,141)        |             |
| Interest and related costs paid on revenue bonds      | (12,400)           |             |
| <b>Net cash used by capital and related financing</b> | <u>(1,225,541)</u> | (1,225,541) |

**Cash flows from noncapital financing activities**

|   |                |         |
|---|----------------|---------|
| Operating transfers out                                 | (8,343)        |         |
| <b>Net cash used by noncapital financing activities</b> | <u>(8,343)</u> | (8,343) |

**Cash flows from investing activities**

|  |               |        |
|--|---------------|--------|
| Interest on investments                          | 61,946        |        |
| <b>Net cash provided by investing activities</b> | <u>61,946</u> | 61,946 |

**Net change in cash** 1,062,884

**Cash, restricted cash and cash equivalents, July 1, 2013** 8,579,237

**Cash, restricted cash and cash equivalents, September 30, 2013** \$ 9,642,121

**EMERGENCY MEDICAL SERVICES FUND****BALANCE SHEET  
SEPTEMBER 30, 2013****September 30, 2013****ASSETS****Current Assets**

Pooled Cash and Investments

\$ -

**Total Current Assets**

-

Property, Plant and Equipment, net

32,367

**Total Assets**

\$ 32,367

**LIABILITIES AND FUND EQUITY****Current Liabilities**

Accrued Liabilities

\$ 126,423

**Total Liabilities**

126,423

**Fund Equity (Deficit)**

Retained Earnings (Deficit)

(94,056)

**Total Fund Equity (Deficit)**

(94,056)

**Total Liabilities and Fund Equity (Deficit)**

\$ 32,367

## Schedule I-1

## EMERGENCY MEDICAL SERVICES FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                       | Annual<br>Budget   | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|--------------------|--|-----------------------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                    |  |                             |                                    |                             |   |  |                                |
| PM ALS Resp and Transport Fees        | \$ 850,000         | \$ 192,230                             | 22.6%                       | \$ 926,256                         | \$ 850,000                  | \$ 154,840  | 16.7%  | \$ 929,958                     |
| PM ALS Assess/Transport w/o Paramedic | 800,000            | 227,189                                | 28.4%                       | 979,023                            | 650,000                     | 166,999   | 17.3%  | 967,210                        |
| Medical Resupply Fee                  | 160,000            | 28,566                                 | 17.9%                       | 179,341                            | 160,000                     | 27,232  | 15.6%  | 174,743                        |
| Paramedic Medical Facility Fee        | 100,000            | 51,004                                 | 51.0%                       | 133,034                            | 120,000                     | 22,716  | 19.9%  | 114,053                        |
| <b>Total Operating Revenues</b>       | <b>1,910,000</b>   | <b>498,989</b>                         | <b>26.1%</b>                | <b>2,217,654</b>                   | <b>1,780,000</b>            | <b>371,787</b>                                    | <b>17.0%</b>                                     | <b>2,185,964</b>               |
| <b>OPERATING EXPENSES:</b>            |                    |  |                             |                                    |                             |   |  |                                |
| Salaries and employee benefits        | 10,277,777         | 2,679,999                              | 26.1%                       | 10,277,777                         | 9,961,642                   | 2,517,014   | 25.3%  | 9,961,642                      |
| Services and supplies                 | 324,582            | 56,346                                 | 17.4%                       | 324,582                            | 301,741                     | 56,821  | 18.8%  | 301,741                        |
| Other professional services           | 16,031             | 1,063                                  | 6.6%                        | 16,031                             | 16,388                      | 1,443   | 8.8%   | 16,388                         |
| Depreciation and amortization         | 12,235             | 3,059                                  | 25.0%                       | 12,235                             | 12,235                      | 3,059   | 25.0%  | 12,235                         |
| Capital Outlay                        | 15,917             | 15,917                                 | 100.0%                      | 15,917                             | 1,363                       | -   | 0.0%   | 1,363                          |
| Others                                | 16,000             | 3,355                                  | 21.0%                       | 16,000                             | 25,193                      | 2,443   | 9.7%   | 25,193                         |
| <b>Total Operating Expenses</b>       | <b>10,662,542</b>  | <b>2,759,739</b>                       | <b>25.9%</b>                | <b>10,662,542</b>                  | <b>10,318,562</b>           | <b>2,580,780</b>                                  | <b>25.0%</b>                                     | <b>10,318,562</b>              |
| <b>OPERATING INCOME (LOSS)</b>        | <b>(8,752,542)</b> | <b>(2,260,750)</b>                     | <b>25.8%</b>                | <b>(8,444,888)</b>                 | <b>(8,538,562)</b>          | <b>(2,208,993)</b>                                | <b>27.2%</b>                                     | <b>(8,132,598)</b>             |
| <b>Income (Loss) before transfers</b> | <b>(8,752,542)</b> | <b>(2,260,750)</b>                     | <b>25.8%</b>                | <b>(8,444,888)</b>                 | <b>(8,538,562)</b>          | <b>(2,208,993)</b>                                | <b>27.2%</b>                                     | <b>(8,132,598)</b>             |
| <b>OPERATING TRANSFERS IN</b>         | <b>9,524,390</b>   | <b>2,458,527</b>                       | <b>25.8%</b>                | <b>9,423,911</b>                   | <b>9,091,815</b>            | <b>2,310,552</b>                                  | <b>26.2%</b>                                     | <b>8,819,602</b>               |
| <b>OPERATING TRANSFERS OUT</b>        | <b>(800,000)</b>   | <b>(227,189)</b>                       | <b>28.4%</b>                | <b>(979,023)</b>                   | <b>(590,910)</b>            | <b>(163,800)</b>                                  | <b>19.3%</b>                                     | <b>(849,947)</b>               |
| <b>NET INCOME (LOSS)</b>              | <b>\$ (28,152)</b> | <b>\$ (29,412)</b>                     | <b>104.5%</b>               | <b>\$ -</b>                        | <b>\$ (37,657)</b>          | <b>\$ (62,241)</b>                                | <b>38.2%</b>                                     | <b>\$ (162,943)</b>            |

**EMERGENCY MEDICAL SERVICES FUND****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013****Cash flows from operating activities**

|   |    |             |                |
|---|----|-------------|----------------|
| Operating loss  | \$ | (2,260,750) |                |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |    |             |                |
| Depreciation and amortization   |    | 3,059       |                |
| (Increase) Decrease in accounts receivable  |    | 85,159      |                |
| Increase (Decrease) in accounts payable   |    | (12,854)    |                |
| Increase (Decrease) in accrued liabilities  |    | (45,952)    |                |
| <b>Net cash used by operating activities</b>  |    |             | \$ (2,231,338) |

**Cash flows from noncapital financing activities**

|   |           |                  |
|---|-----------|------------------|
| Operating transfers in                                      | 2,458,527 |                  |
| Operating transfers out                                     | (227,189) |                  |
| <b>Net cash provided by noncapital financing activities</b> |           | <u>2,231,338</u> |

**Net change in cash** -

**Cash, restricted cash and cash equivalents, July 1, 2013** -

**Cash, restricted cash and cash equivalents, September 30, 2013** -

***SANITATION ENTERPRISE FUND******BALANCE SHEET  
September 30, 2013*****September 30, 2013*****ASSETS****Current Assets*

|                             |    |                  |
|-----------------------------|----|------------------|
| Accounts Receivable         | \$ | 1,077,951        |
| <b>Total Current Assets</b> |    | <b>1,077,951</b> |

|                     |    |                  |
|---------------------|----|------------------|
| <b>Total Assets</b> | \$ | <b>1,077,951</b> |
|---------------------|----|------------------|

***LIABILITIES AND FUND EQUITY******Current Liabilities***

|                               |    |                  |
|-------------------------------|----|------------------|
| Accounts Payable              | \$ | 30,477           |
| Due to Other Funds            |    | 620,080          |
| Accrued Salaries and Benefits |    | 391,702          |
| <b>Total Liabilities</b>      |    | <b>1,042,259</b> |

***Fund Equity***

|                          |  |               |
|--------------------------|--|---------------|
| Retained Earnings        |  | 35,692        |
| <b>Total Fund Equity</b> |  | <b>35,692</b> |

|  |    |                  |
|--|----|------------------|
| <b>Total Liabilities and Fund Equity</b> | \$ | <b>1,077,951</b> |
|--|----|------------------|

# Schedule J-1

## SANITATION ENTERPRISE FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|   | Annual<br>Budget    | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|---------------------|--|-----------------------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>                     |                     |  |                             |                                    |                             |   |  |                                |
| Refuse fee revenue                            | \$ 8,398,435        | \$ 1,436,147                           | 17.1%                       | \$ 8,479,454                       | \$ 8,398,435                | \$ 1,306,550                                      | 15.6%  | \$ 8,398,925                   |
| Recycling fee revenue                         | 1,662,200           | 287,975                                | 17.3%                       | 1,851,952                          | 1,662,200                   | 269,111   | 14.7%  | 1,834,364                      |
| AB 939 fee revenue                            | 720,000             | 33,311                                 | 4.6%                        | 756,000                            | 720,000                     | 30,925  | 4.1%   | 756,464                        |
| <b>Total Operating Revenues</b>               | <b>10,780,635</b>   | <b>1,757,433</b>                       | <b>16.3%</b>                | <b>11,087,406</b>                  | <b>10,780,635</b>           | <b>1,606,586</b>                                  | <b>14.6%</b>                                     | <b>10,989,753</b>              |
| <b>OPERATING EXPENSES:</b>                    |                     |  |                             |                                    |                             |   |  |                                |
| Salaries and employee benefits                | 4,316,626           | 999,797                                | 23.2%                       | 4,000,394                          | 4,002,024                   | 1,037,356   | 25.9%  | 4,011,221                      |
| Services and supplies                         | 3,197,392           | 954,605                                | 29.9%                       | 3,603,356                          | 4,333,566                   | 1,331,261   | 31.0%  | 4,290,360                      |
| Depreciation and amortization                 | 12,500              | -                                      | 0.0%                        | -                                  | 12,500                      | 3,106   | 42.9%  | 7,248                          |
| Other professional services                   | 2,609,722           | 307,321                                | 11.8%                       | 2,130,824                          | 2,207,478                   | 424,558   | 19.7%  | 2,152,324                      |
| Insurance and claims                          | 187,374             | 18,795                                 | 10.0%                       | 75,174                             | 187,374                     | 35,961  | 38.9%  | 92,340                         |
| Interdepartmental charges                     | 758,602             | 189,644                                | 25.0%                       | 691,142                            | 742,585                     | 161,730   | 23.6%  | 686,138                        |
| Others  | 31,515              | 18,495                                 | 58.7%                       | 40,200                             | 41,615                      | 3,663   | 9.2%   | 39,802                         |
| <b>Total Operating Expenses</b>               | <b>11,113,731</b>   | <b>2,488,657</b>                       | <b>22.4%</b>                | <b>10,541,091</b>                  | <b>11,527,142</b>           | <b>2,997,635</b>                                  | <b>26.6%</b>                                     | <b>11,279,433</b>              |
| <b>OPERATING INCOME (LOSS)</b>                | <b>(333,096)</b>    | <b>(731,224)</b>                       | <b>219.5%</b>               | <b>546,315</b>                     | <b>(746,507)</b>            | <b>(1,391,049)</b>                                | <b>480.2%</b>                                    | <b>(289,680)</b>               |
| <b>NON-OPERATING REV (EXP)</b>                |                     |  |                             |                                    |                             |   |  |                                |
| Interest income (expense)                     | 5,000               | (4,361)                                | -187.2%                     | (6,578)                            | 5,000                       | (1,443)   | 15.7%  | (9,189)                        |
| <b>Total Non-Operating Revenues (Expense)</b> | <b>5,000</b>        | <b>(4,361)</b>                         | <b>-187.2%</b>              | <b>(6,578)</b>                     | <b>5,000</b>                | <b>(1,443)</b>                                    | <b>15.7%</b>                                     | <b>(9,189)</b>                 |
| <b>Income (Loss) before transfers</b>         | <b>(328,096)</b>    | <b>(735,585)</b>                       | <b>224.2%</b>               | <b>539,737</b>                     | <b>(741,507)</b>            | <b>(1,392,492)</b>                                | <b>465.9%</b>                                    | <b>(298,869)</b>               |
| <b>TRANSFERS IN</b>                           | <b>167,293</b>      | <b>41,826</b>                          | <b>25.0%</b>                | <b>167,293</b>                     | <b>167,293</b>              | <b>41,826</b>                                     | <b>25.0%</b>                                     | <b>167,293</b>                 |
| <b>TRANSFERS OUT</b>                          | <b>(268,307)</b>    | <b>(34,339)</b>                        | <b>12.8%</b>                | <b>(268,307)</b>                   | <b>(123,303)</b>            | <b>(34,361)</b>                                   | <b>29.4%</b>                                     | <b>(117,039)</b>               |
| <b>NET INCOME (LOSS)</b>                      | <b>\$ (429,110)</b> | <b>\$ (728,098)</b>                    | <b>169.68%</b>              | <b>\$ 438,723</b>                  | <b>\$ (697,517)</b>         | <b>\$ (1,385,027)</b>                             | <b>198.57%</b>                                   | <b>\$ (248,615)</b>            |

**SANITATION ENTERPRISE FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013**

**Cash flows from operating activities**

|  |                |            |
|--|----------------|------------|
| Operating income (loss)  | \$ (731,224)   |            |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |                |            |
| (Increase) Decrease in accounts receivable   | 1,051,375      |            |
| Increase (Decrease) in due to other funds  | 620,080        |            |
| Increase (Decrease) in accounts payable  | (292,663)      |            |
| Increase (Decrease) in accrued liabilities   | (20,406)       |            |
| <b>Net cash provided by operating activities</b>   | <u>627,162</u> | \$ 627,162 |

**Cash flows from capital and related financing activities**

|   |               |        |
|---|---------------|--------|
| Capital transfer from operations                          | 28,297        |        |
| Capital expenditures                                      | (718)         |        |
| Interest Income on capital cash balance                   | 865           |        |
| <b>Net cash provided by capital and related financing</b> | <u>28,444</u> | 28,444 |

**Cash flows from noncapital financing activities**

|  |              |       |
|--|--------------|-------|
| Operating transfers in                                       | 41,826       |       |
| Operating transfers out                                      | (34,339)     |       |
| <b>Net cash provided by non-capital financing activities</b> | <u>7,487</u> | 7,487 |

**Cash flows from investing activities**

|  |                |         |
|--|----------------|---------|
| Interest income (expense)                    | (4,361)        |         |
| <b>Net cash used by investing activities</b> | <u>(4,361)</u> | (4,361) |

**Net change in cash** 658,732

**Cash, restricted cash and cash equivalents, July 1, 2013** (658,732)

**Cash, restricted cash and cash equivalents, September 30, 2013** \$ -



**CULTURAL ARTS CENTER ENTERPRISE FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <u>September 30, 2013</u> |
|--|---------------------------|
| <b>ASSETS</b>                            |                           |
| Pooled Cash and Investments              | \$ 7,203                  |
| Accounts Receivable                      | 22,599                    |
| <b>Total Current Assets</b>              | <b>29,802</b>             |
| Machinery and Equipment, net             | 458,048                   |
| <b>Total Assets</b>                      | <b>\$ 487,850</b>         |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |
| <b>Current Liabilities</b>               |                           |
| Accounts Payable                         | \$ 163,002                |
| Accrued salaries and benefits            | 77,295                    |
| <b>Total Liabilities</b>                 | <b>240,297</b>            |
| <b>Fund Equity</b>                       |                           |
| Reserved Retained Earnings               | 50,000                    |
| Unreserved Retained Earnings             | 197,553                   |
| <b>Total Fund Equity</b>                 | <b>247,553</b>            |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 487,850</b>         |

# Schedule K-1

## CULTURAL ARTS CENTER ENTERPRISE FUND STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|   | Annual<br>Budget    | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|---------------------|--|-----------------------------|---------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>                 |                     |  |                             |                                 |                             |   |  |                                |
| Charges for rental                        | \$ 719,736          | \$ 160,778                             | 22.3%                       | \$ 663,112                      | \$ 757,090                  | \$ 191,094  | 28.3%  | \$ 674,723                     |
| Charges for services                      | 404,400             | 74,344                                 | 18.4%                       | 360,000                         | 404,400                     | 89,472  | 24.3%  | 368,009                        |
| <b>Total Operating Revenues</b>           | <b>1,124,136</b>    | <b>235,122</b>                         | <b>20.9%</b>                | <b>1,023,112</b>                | <b>1,161,490</b>            | <b>280,566</b>                                    | <b>26.9%</b>                                     | <b>1,042,732</b>               |
| <b>OPERATING EXPENSES:</b>                |                     |  |                             |                                 |                             |   |  |                                |
| Salaries and employee benefits            | 1,503,726           | 343,903                                | 22.9%                       | 1,363,178                       | 1,491,036                   | 352,612   | 25.7%  | 1,370,573                      |
| Materials and supplies                    | 125,358             | 13,499                                 | 10.8%                       | 70,000                          | 125,358                     | 15,833  | 22.1%  | 71,769                         |
| Other professional services               | 336,256             | 97,260                                 | 28.9%                       | 289,000                         | 336,256                     | 91,918  | 33.6%  | 273,169                        |
| Depreciation and amortization             | 29,000              | 6,455                                  | 22.3%                       | 27,500                          | 29,000                      | 7,219   | 26.2%  | 27,591                         |
| Interdepartmental charges                 | 109,540             | 27,387                                 | 25.0%                       | 109,540                         | 109,235                     | 27,315  | 25.0%  | 109,235                        |
| Other                                     | 12,400              | 65                                     | 0.5%                        | 900                             | 12,400                      | 482   | 51.4%  | 937                            |
| <b>Total Operating Expenses</b>           | <b>2,116,280</b>    | <b>488,569</b>                         | <b>23.1%</b>                | <b>1,860,118</b>                | <b>2,103,285</b>            | <b>495,379</b>                                    | <b>26.7%</b>                                     | <b>1,853,274</b>               |
| <b>OPERATING INCOME (LOSS)</b>            | <b>(992,144)</b>    | <b>(253,447)</b>                       | <b>25.5%</b>                | <b>(837,006)</b>                | <b>(941,795)</b>            | <b>(214,813)</b>                                  | <b>26.5%</b>                                     | <b>(810,542)</b>               |
| <b>NON-OPERATING REVENUES</b>             |                     |  |                             |                                 |                             |   |  |                                |
| Other - Grants                            | 73,200              | 8,722                                  | 11.9%                       | 73,200                          | 73,200                      | 11,645  | 15.9%  | 73,200                         |
| TCA Foundation - Grants                   | 36,240              | 2,760                                  | 7.6%                        | 36,240                          | 36,240                      | 1,731   | 4.8%   | 36,240                         |
| <b>Total Non-Operating Revenues</b>       | <b>109,440</b>      | <b>11,482</b>                          | <b>10.5%</b>                | <b>109,440</b>                  | <b>109,440</b>              | <b>13,376</b>                                     | <b>12.2%</b>                                     | <b>109,440</b>                 |
| <b>Income (Loss) before transfers</b>     | <b>(882,704)</b>    | <b>(241,965)</b>                       | <b>27.4%</b>                | <b>(727,566)</b>                | <b>(832,355)</b>            | <b>(201,437)</b>                                  | <b>28.7%</b>                                     | <b>(701,102)</b>               |
| <b>TRANSFERS IN</b>                       | <b>750,541</b>      | <b>217,077</b>                         | <b>28.9%</b>                | <b>750,541</b>                  | <b>713,187</b>              | <b>178,580</b>                                    | <b>25.0%</b>                                     | <b>713,101</b>                 |
| <b>TRANSFERS OUT</b>                      | <b>(61,851)</b>     | <b>(48,520)</b>                        | <b>78.4%</b>                | <b>(61,851)</b>                 | <b>(61,999)</b>             | <b>(49,389)</b>                                   | <b>88.8%</b>                                     | <b>(55,607)</b>                |
| <b>FROM FUND BALANCE FOR CAPITAL EXP.</b> | <b>50,000</b>       | <b>42,775</b>                          | <b>85.6%</b>                | <b>42,775</b>                   | <b>50,000</b>               | <b>43,608</b>                                     | <b>100.0%</b>                                    | <b>43,608</b>                  |
| <b>FROM FUND BALANCE FOR OPER. EXP.</b>   | <b>-</b>            | <b>-</b>                               | <b>NA</b>                   | <b>-</b>                        | <b>131,167</b>              | <b>33,054</b>                                     | <b>NA</b>  | <b>-</b>                       |
| <b>OVER (UNDER) SUBSIDY</b>               | <b>\$ (144,014)</b> | <b>\$ (30,633)</b>                     | <b>21.3%</b>                | <b>\$ 3,899</b>                 | <b>\$ -</b>                 | <b>\$ 4,416</b>                                   | <b>NA</b>  | <b>\$ -</b>                    |

**CULTURAL ARTS CENTER ENTERPRISE FUND**  
**BUDGET TO ACTUAL BY PROGRAMS**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                      | Meeting Rooms         |                      |                       |                             | Classrooms            |                      |                       |                             | Theaters              |                      |                       |                             | Non-Departmental                      |                       |                      |                       | Total                       |                       |                      |                       |
|--------------------------------------|-----------------------|----------------------|-----------------------|-----------------------------|-----------------------|----------------------|-----------------------|-----------------------------|-----------------------|----------------------|-----------------------|-----------------------------|---------------------------------------|-----------------------|----------------------|-----------------------|-----------------------------|-----------------------|----------------------|-----------------------|
|                                      | Annual Budget FY 2014 | YTD Actual 9/30/2013 | % of Budget To Actual | FY 2013 Year-To-Date Actual | Annual Budget FY 2014 | YTD Actual 9/30/2013 | % of Budget To Actual | FY 2013 Year-To-Date Actual | Annual Budget FY 2014 | YTD Actual 9/30/2013 | % of Budget To Actual | FY 2013 Year-To-Date Actual | Non-Departmental YTD Actual 9/30/2013 | Annual Budget FY 2014 | YTD Actual 9/30/2013 | % of Budget To Actual | FY 2013 Year-To-Date Actual | Annual Budget FY 2014 | YTD Actual 9/30/2013 | % of Budget To Actual |
|                                      | \$                    | \$                   |                       | \$                          | \$                    | \$                   |                       | \$                          | \$                    | \$                   |                       | \$                          | \$                                    | \$                    | \$                   |                       | \$                          | \$                    | \$                   |                       |
| Rental                               | 286,323               | 64,020               | 22.4%                 | 87,988                      | 286,090               | 60,294               | 21.1%                 | 60,343                      | 147,323               | 36,464               | 24.8%                 | 42,763                      | -                                     | 719,736               | 160,778              | 22.3%                 | 191,094                     | 719,736               | 160,778              | 22.3%                 |
| Labor                                | 120,000               | 28,478               | 23.7%                 | 40,087                      | -                     | -                    | NA                    | -                           | 284,400               | 45,866               | 16.1%                 | 49,385                      | -                                     | 404,400               | 74,344               | 18.4%                 | 89,472                      | 404,400               | 74,344               | 18.4%                 |
| Grant-Gen. Fund                      | 73,200                | 8,722                | 11.9%                 | 11,645                      | -                     | -                    | NA                    | -                           | 36,240                | 2,760                | 7.6%                  | 1,731                       | -                                     | 109,440               | 11,482               | 10.5%                 | 13,376                      | 109,440               | 11,482               | 10.5%                 |
| <b>Total Revenues</b>                | <b>479,523</b>        | <b>101,220</b>       | <b>21.1%</b>          | <b>139,720</b>              | <b>286,090</b>        | <b>60,294</b>        | <b>21.1%</b>          | <b>60,343</b>               | <b>467,963</b>        | <b>85,090</b>        | <b>18.2%</b>          | <b>93,879</b>               | <b>-</b>                              | <b>1,233,576</b>      | <b>246,604</b>       | <b>20.0%</b>          | <b>293,942</b>              | <b>1,233,576</b>      | <b>246,604</b>       | <b>20.0%</b>          |
| <b>Less: Expenses</b>                |                       |                      |                       |                             |                       |                      |                       |                             |                       |                      |                       |                             |                                       |                       |                      |                       |                             |                       |                      |                       |
| Salaries and benefits                | 422,442               | 88,098               | 20.9%                 | 94,314                      | 349,642               | 77,590               | 22.2%                 | 87,368                      | 731,642               | 178,215              | 24.4%                 | 170,930                     | -                                     | 1,503,726             | 343,903              | 22.9%                 | 352,612                     | 1,503,726             | 343,903              | 22.9%                 |
| Materials and supplies               | 42,687                | 4,348                | 10.2%                 | 6,949                       | 25,522                | -                    | 0.0%                  | 89                          | 57,149                | 9,151                | 16.0%                 | 8,795                       | -                                     | 125,358               | 13,499               | 10.8%                 | 15,833                      | 125,358               | 13,499               | 10.8%                 |
| Other professional services          | 113,214               | 20,183               | 17.8%                 | 19,930                      | 78,100                | 12,004               | 15.4%                 | 11,559                      | 144,942               | 65,073               | 44.9%                 | 60,429                      | -                                     | 336,256               | 97,260               | 28.9%                 | 91,818                      | 336,256               | 97,260               | 28.9%                 |
| Depreciation and amortization        | 17,000                | 4,499                | 26.5%                 | 4,499                       | -                     | -                    | NA                    | -                           | 12,000                | 1,956                | 16.3%                 | 2,720                       | -                                     | 29,000                | 6,455                | 22.3%                 | 7,219                       | 29,000                | 6,455                | 22.3%                 |
| Interdepartmental charges            | 36,743                | 9,189                | 25.0%                 | 9,165                       | 36,043                | 9,012                | 25.0%                 | 8,988                       | 36,754                | 9,186                | 25.0%                 | 9,162                       | -                                     | 109,540               | 27,387               | 25.0%                 | 27,315                      | 109,540               | 27,387               | 25.0%                 |
| Other                                | 5,300                 | 65                   | 1.2%                  | 482                         | 5,200                 | -                    | 0.0%                  | -                           | 1,900                 | -                    | 0.0%                  | -                           | -                                     | 12,400                | 65                   | 0.5%                  | 482                         | 12,400                | 65                   | 0.5%                  |
| <b>Total expenses</b>                | <b>637,386</b>        | <b>126,382</b>       | <b>19.8%</b>          | <b>135,339</b>              | <b>494,507</b>        | <b>98,606</b>        | <b>19.9%</b>          | <b>108,004</b>              | <b>984,387</b>        | <b>263,581</b>       | <b>26.8%</b>          | <b>252,038</b>              | <b>-</b>                              | <b>2,116,280</b>      | <b>488,569</b>       | <b>23.1%</b>          | <b>495,379</b>              | <b>2,116,280</b>      | <b>488,569</b>       | <b>23.1%</b>          |
| <b>Income (loss) from operations</b> | <b>(157,863)</b>      | <b>(25,162)</b>      | <b>15.9%</b>          | <b>4,381</b>                | <b>(208,417)</b>      | <b>(38,312)</b>      | <b>18.4%</b>          | <b>(47,661)</b>             | <b>(516,424)</b>      | <b>(178,491)</b>     | <b>34.6%</b>          | <b>(158,157)</b>            | <b>-</b>                              | <b>(882,704)</b>      | <b>(241,965)</b>     | <b>27.4%</b>          | <b>(201,437)</b>            | <b>(882,704)</b>      | <b>(241,965)</b>     | <b>27.4%</b>          |
| <b>Transfers In</b>                  |                       |                      |                       |                             |                       |                      |                       |                             |                       |                      |                       |                             |                                       |                       |                      |                       |                             |                       |                      |                       |
| Transfers Out                        | 136,125               | 26,722               | 19.6%                 | 29,597                      | 199,906               | 39,872               | 19.9%                 | 49,233                      | 414,510               | 150,483              | 36.3%                 | 99,750                      | -                                     | 750,541               | 217,077              | 28.9%                 | 178,580                     | 750,541               | 217,077              | 28.9%                 |
| From Fund Balance for capital exp.   | (2,634)               | (1,560)              | 59.2%                 | (1,572)                     | (2,634)               | (1,560)              | 59.2%                 | (1,572)                     | (6,583)               | (2,625)              | 39.9%                 | (2,637)                     | (42,775)                              | (61,851)              | (48,520)             | 78.4%                 | (49,389)                    | (61,851)              | (48,520)             | 78.4%                 |
| From Fund Balance for oper. exp.     | -                     | -                    | NA                    | -                           | -                     | -                    | NA                    | -                           | -                     | -                    | NA                    | -                           | 42,775                                | 50,000                | 42,775               | 85.6%                 | 43,608                      | 50,000                | 42,775               | 85.6%                 |
| Over (under) subsidy                 | (24,372)              | -                    | 0.0%                  | 5,995                       | (11,145)              | -                    | 0.0%                  | 2,586                       | (108,497)             | (30,833)             | 28.2%                 | (38,572)                    | -                                     | (144,014)             | (30,833)             | 21.3%                 | (4,416)                     | (144,014)             | (30,833)             | 21.3%                 |

**CULTURAL ARTS CENTER ENTERPRISE FUND****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013****Cash flows from operating activities**

|  |                |
|--|----------------|
| Operating loss   | \$ (253,447)   |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities: |                |
| Depreciation and amortization  | 6,455          |
| Decrease (Increase) in accounts receivable   | 5,088          |
| Increase (Decrease) in accounts payable  | (44,715)       |
| Increase (Decrease) in accrued liabilities   | <u>(9,062)</u> |

**Net cash used by operating activities** (\$295,681)

**Cash flows from capital and related financing activities**

|  |               |        |
|--|---------------|--------|
| Transfer-in from operations to capital projects and<br>Capital Expenditures, net | <u>40,720</u> |        |
| <b>Net cash provided by capital and related financing activities</b>             |               | 40,720 |

**Cash flows from noncapital financing activities**

|   |               |                |
|---|---------------|----------------|
| Operating transfers in                                      | 217,077       |                |
| Operating transfers out                                     | (48,520)      |                |
| Grants received   | <u>11,482</u> |                |
| <b>Net cash provided by noncapital financing activities</b> |               | <u>180,039</u> |

**Net change in cash** (74,922)

**Cash and cash equivalents, July 1, 2013** 82,125

**Cash and cash equivalents, September 30, 2013** \$ 7,203

**SEWER ENTERPRISE FUND****BALANCE SHEET**  
**September 30, 2013****September 30, 2013****ASSETS**

|                             |    |                  |
|-----------------------------|----|------------------|
| Pooled Cash and Investments | \$ | 8,700,796        |
| Accounts Receivable         |    | 386,879          |
| Accrued Interest Receivable |    | 36,393           |
| <b>Total Current Assets</b> |    | <b>9,124,068</b> |

|                                    |  |                   |
|------------------------------------|--|-------------------|
| Property, Plant and Equipment, net |  | 41,644,025        |
| Advances to other funds            |  | 419,028           |
| <b>Total Noncurrent Assets</b>     |  | <b>42,063,053</b> |

|                     |           |                   |
|---------------------|-----------|-------------------|
| <b>Total Assets</b> | <b>\$</b> | <b>51,187,121</b> |
|---------------------|-----------|-------------------|

**LIABILITIES AND FUND EQUITY**

|                                  |    |                |
|----------------------------------|----|----------------|
| Accounts Payable                 | \$ | 41,318         |
| Accrued Salaries and Benefits    |    | 272,078        |
| <b>Total Current Liabilities</b> |    | <b>313,396</b> |

**Fund Equity**

|                                |  |                   |
|--------------------------------|--|-------------------|
| Retained Earnings - Reserved   |  | 1,278,156         |
| Retained Earnings - Unreserved |  | 49,595,569        |
| <b>Total Fund Equity</b>       |  | <b>50,873,725</b> |

|  |           |                   |
|--|-----------|-------------------|
| <b>Total Liabilities and Fund Equity</b> | <b>\$</b> | <b>51,187,121</b> |
|--|-----------|-------------------|

## Schedule L-1

**SEWER ENTERPRISE FUND OPERATIONS**  
**STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                       | <b>Annual<br/>Budget</b> | <b>Year-to-Date<br/>Actual<br/>Without Enc.</b> | <b>Budget<br/>%<br/>Without Enc.</b> | <b>Projected<br/>Actual at<br/>6/30/2014</b> | <b>FY 2013<br/>Annual<br/>Budget</b> | <b>FY 2013<br/>Year-to-Date<br/>Actual<br/>Without Enc.</b> | <b>FY 2013<br/>Actual to<br/>Actual %<br/>Without Enc.</b> | <b>FY 2013<br/>Prior Year<br/>Total</b> |
|---------------------------------------|--------------------------|---|--------------------------------------|--|--------------------------------------|---|--|---|
| <b>OPERATING REVENUES</b>             |                          |   |                                      |  |                                      |   |  |   |
| Sewer charges                         | \$ 2,955,000             | \$ 617,626                                      | 20.9%                                | \$ 3,152,000                                 | \$ 2,955,000                         | \$ 642,631  | 20.5%  | \$ 3,132,416                            |
| Other                                 | 8,000                    | 1,650   | 20.6%                                | 8,000  | 8,000                                | 1,050   | 22.6%  | 4,643                                   |
| <b>Total Operating Revenues</b>       | <b>2,963,000</b>         | <b>619,276</b>                                  | <b>20.9%</b>                         | <b>3,160,000</b>                             | <b>2,963,000</b>                     | <b>643,681</b>  | <b>20.5%</b>   | <b>3,137,059</b>                        |
| <b>OPERATING EXPENSES</b>             |                          |   |                                      |  |                                      |   |  |   |
| Salaries and employee benefits        | 1,824,371                | 454,185   | 24.9%                                | 1,815,249                                    | 1,839,223                            | 460,693   | 25.1%  | 1,833,676                               |
| Services and supplies                 | 316,114                  | 93,368  | 29.5%                                | 393,540                                      | 398,714                              | 84,804  | 21.1%  | 401,571                                 |
| Other professional services           | 556,411                  | 70,480  | 12.7%                                | 475,165                                      | 480,175                              | 58,646  | 12.2%  | 479,965                                 |
| Depreciation                          | 1,006,480                | 253,633   | 25.2%                                | 1,006,480                                    | 1,006,580                            | 253,260   | 25.2%  | 1,006,558                               |
| Insurance and claims                  | -                        | -   | N/A                                  | -  | 125,000                              | -   | 0.0%   | 124,853                                 |
| Interdepartmental charges             | 389,787                  | 101,634   | 26.1%                                | 408,431                                      | 398,082                              | 95,220  | 24.1%  | 394,790                                 |
| Other                                 | 14,574                   | 333   | 2.3%                                 | 4,994  | 774                                  | 1,208   | 24.8%  | 4,872                                   |
| <b>Total Operating Expenses</b>       | <b>4,107,737</b>         | <b>973,633</b>                                  | <b>23.7%</b>                         | <b>4,103,859</b>                             | <b>4,248,548</b>                     | <b>953,831</b>  | <b>22.5%</b>   | <b>4,246,285</b>                        |
| <b>OPERATING INCOME (Loss)</b>        | <b>(1,144,737)</b>       | <b>(354,357)</b>                                | <b>31.0%</b>                         | <b>(943,859)</b>                             | <b>(1,285,548)</b>                   | <b>(310,150)</b>  | <b>28.0%</b>   | <b>(1,109,226)</b>                      |
| <b>NON-OPERATING REVENUES</b>         |                          |   |                                      |  |                                      |   |  |   |
| Interest income - Operations          | 170,000                  | 47,863  | 28.2%                                | 113,994                                      | 175,000                              | 45,304  | 41.7%  | 108,566                                 |
| <b>Total Non-Operating Revenues</b>   | <b>170,000</b>           | <b>47,863</b>                                   | <b>28.2%</b>                         | <b>113,994</b>                               | <b>175,000</b>                       | <b>45,304</b>   | <b>41.7%</b>   | <b>108,566</b>                          |
| <b>Income (loss) before transfers</b> | <b>(974,737)</b>         | <b>(306,494)</b>                                | <b>31.4%</b>                         | <b>(829,865)</b>                             | <b>(1,110,548)</b>                   | <b>(264,846)</b>  | <b>26.5%</b>   | <b>(1,000,660)</b>                      |
| <b>TRANSFERS OUT</b>                  | <b>(303,419)</b>         | <b>(303,419)</b>                                | <b>100.0%</b>                        | <b>(303,419)</b>                             | <b>(604,134)</b>                     | <b>(225,000)</b>  | <b>38.1%</b>   | <b>(590,317)</b>                        |
| <b>FROM FUND BALANCE</b>              | <b>1,278,156</b>         | <b>322,095</b>                                  | <b>25.2%</b>                         | <b>1,133,284</b>                             | <b>1,714,682</b>                     | <b>327,647</b>  | <b>20.6%</b>   | <b>1,590,977</b>                        |
| <b>NET INCOME (LOSS)</b>              | <b>\$ -</b>              | <b>\$ (287,818)</b>                             | <b>N/A</b>                           | <b>\$ -</b>                                  | <b>\$ -</b>                          | <b>\$ (162,199)</b>   | <b>N/A</b>   | <b>\$ -</b>                             |

**SEWER ENTERPRISE FUND OPERATIONS**  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013**

**Cash flows from operating activities**

|  |    |                             |             |
|--|----|-----------------------------|-------------|
| Operating income (loss)  | \$ | (354,357)                   |             |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |    |                             |             |
| Depreciation and amortization  |    | 253,633                     |             |
| (Increase) Decrease in accounts receivable   |    | 200,436                     |             |
| (Increase) Decrease in prepaids  |    | 74                          |             |
| Increase (Decrease) in accounts payable  |    | (128,996)                   |             |
| Increase (Decrease) in accrued liabilities   |    | (2,988)                     |             |
| <b>Net cash used by operating activities</b>   |    | <u>                    </u> | \$ (32,198) |

**Cash flows from capital and related financing activities**

|   |                |         |
|---|----------------|---------|
| Capital expenditures                                      | (174,081)      |         |
| Capital transfer from operations                          | <u>303,419</u> |         |
| <b>Net cash provided by capital and related financing</b> |                | 129,338 |

**Cash flows from non-capital financing activities**

|  |                  |           |
|--|------------------|-----------|
| Operating transfers out                                  | <u>(303,419)</u> |           |
| <b>Net cash used by non-capital financing activities</b> |                  | (303,419) |

**Cash flows from investing activities**

|  |               |               |
|--|---------------|---------------|
| Interest on investment                           | <u>47,863</u> |               |
| <b>Net cash provided by investing activities</b> |               | <u>47,863</u> |

**Net change in cash** (158,416)

**Cash, restricted cash and cash equivalents, July 1, 2013** 8,859,212

**Cash, restricted cash and cash equivalents, September 30, 2013** \$ 8,700,796

**PARKS AND RECREATION ENTERPRISE FUND****BALANCE SHEET**  
**September 30, 2013**

| <b>ASSETS</b>                            |           | <b>September 30, 2013</b> |
|--|-----------|---------------------------|
| <b>Current Assets</b>                    |           |                           |
| Pooled Cash and Investments              | \$        | 235,585                   |
| Accounts Receivable                      |           | 900                       |
| <b>Total Current Assets</b>              |           | 236,485                   |
| Fixed Assets - Net                       |           | 15,208                    |
| <b>Total Assets</b>                      | <b>\$</b> | <b>251,693</b>            |
| <b>LIABILITIES AND FUND EQUITY</b>       |           |                           |
| <b>Current Liabilities</b>               |           |                           |
| Accounts Payable                         | \$        | 24,887                    |
| Accrued Liabilities                      |           | 47,446                    |
| <b>Total Liabilities</b>                 |           | 72,333                    |
| <b>Fund Equity</b>                       |           |                           |
| Retained Earnings                        |           | 179,360                   |
| <b>Total Fund Equity</b>                 |           | 179,360                   |
| <b>Total Liabilities and Fund Equity</b> | <b>\$</b> | <b>251,693</b>            |



## Schedule M-1

### PARKS AND RECREATION ENTERPRISE FUND-COMBINED

#### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                 | FY2014                     |  |                             |                                   | FY2013                     |  |   |                               |
|---------------------------------|----------------------------|--|-----------------------------|-----------------------------------|----------------------------|--|---|-------------------------------|
|                                 | FY2014<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/2014 | FY2013<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | FY2013<br>Actual to<br>Actual %<br>Without Enc. | FY2013<br>Prior Year<br>Total |
| <b>OPERATING REVENUES</b>       |                            |  |                             |                                   |                            |  |   |                               |
| Charges for services            | \$ 4,820,622               | \$ 1,793,194                           | 37.2%                       | \$ 4,154,730                      | \$ 4,814,409               | \$ 1,664,743                           | 41.8%   | \$ 3,980,092                  |
| Other                           | 20,854                     | 21,141                                 | 101.4%                      | 21,141                            | 12,812                     | 10,584                                 | 77.2%   | 13,709                        |
| <b>Total Operating Revenues</b> | <b>4,841,476</b>           | <b>1,814,335</b>                       | <b>37.5%</b>                | <b>4,175,871</b>                  | <b>4,827,221</b>           | <b>1,675,327</b>                       | <b>41.9%</b>                                    | <b>3,993,801</b>              |
| <b>OPERATING EXPENSES</b>       |                            |  |                             |                                   |                            |  |   |                               |
| Salaries and employee benefits  | 4,344,597                  | 1,176,187                              | 27.1%                       | 4,344,597                         | 5,290,997                  | 1,349,106                              | 28.2%   | 4,786,012                     |
| Services and supplies           | 1,089,830                  | 290,476                                | 26.7%                       | 885,146                           | 1,243,308                  | 290,210                                | 30.7%   | 945,758                       |
| Other professional services     | 1,150,953                  | 184,012                                | 16.0%                       | 796,804                           | 1,192,696                  | 183,168                                | 23.0%   | 794,752                       |
| Insurance and claims            | -                          | -                                      | N/A                         | -                                 | 19,396                     | 2,349                                  | 12.1%   | 19,396                        |
| Interdepartmental charges       | 761,030                    | 190,254                                | 25.0%                       | 761,030                           | 753,819                    | 188,451                                | 25.0%   | 753,819                       |
| Depreciation                    | 500                        | 125                                    | 25.0%                       | 500                               | 1,498                      | 374                                    | 40.8%   | 916                           |
| Other                           | 17,820                     | 415                                    | 2.3%                        | 9,010                             | 28,320                     | 834                                    | 10.5%   | 7,969                         |
| <b>Total Operating Expenses</b> | <b>7,364,730</b>           | <b>1,841,469</b>                       | <b>25.0%</b>                | <b>6,797,087</b>                  | <b>8,530,034</b>           | <b>2,014,492</b>                       | <b>27.6%</b>                                    | <b>7,308,622</b>              |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(2,523,254)</b>         | <b>(27,134)</b>                        | <b>1.1%</b>                 | <b>(2,621,216)</b>                | <b>(3,702,813)</b>         | <b>(339,165)</b>                       | <b>10.2%</b>                                    | <b>(3,314,821)</b>            |
| <b>OPERATING TRANSFERS IN</b>   | <b>2,624,681</b>           | <b>661,420</b>                         | <b>25.2%</b>                | <b>2,624,681</b>                  | <b>3,315,195</b>           | <b>824,208</b>                         | <b>23.7%</b>                                    | <b>3,478,582</b>              |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(41,629)</b>            | <b>(20,664)</b>                        | <b>49.6%</b>                | <b>(41,629)</b>                   | <b>(45,793)</b>            | <b>(21,272)</b>                        | <b>46.5%</b>                                    | <b>(45,793)</b>               |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ 59,798</b>           | <b>\$ 613,622</b>                      | <b>1026.2%</b>              | <b>\$ (38,164)</b>                | <b>\$ (433,411)</b>        | <b>\$ 463,771</b>                      | <b>393.1%</b>                                   | <b>\$ 117,968</b>             |
| <b>ONE-TIME TRANSFERS</b>       | <b>\$ -</b>                | <b>\$ -</b>                            | <b>N/A</b>                  | <b>\$ -</b>                       | <b>\$ -</b>                | <b>\$ -</b>                            | <b>0.0%</b>                                     | <b>\$ 75,092</b>              |

# Schedule M-2

## PARKS AND RECREATION - RECREATION SERVICES

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                 | FY2014<br>Annual<br>Budget | FY2014<br>Year-To-Date<br>Actual<br>Without Enc. | FY2014<br>Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/2014 | FY2013<br>Annual<br>Budget | FY2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY2013<br>Actual to<br>Actual %<br>Without Enc. | FY2013<br>Prior Year<br>Total |
|---------------------------------|----------------------------|--|---------------------------------------|-----------------------------------|----------------------------|--|---|-------------------------------|
| <b>OPERATING REVENUES</b>       |                            |  |                                       |                                   |                            |  |   |                               |
| Charges for services            | \$ 3,500,739               | \$ 1,238,440                                     | 35.4%                                 | \$ 3,110,665                      | \$ 3,494,526               | \$ 1,098,939                                     | 37.5%   | \$ 2,930,780                  |
| Other                           | 10,854                     | 11,141   | 102.6%                                | 11,141                            | 11,312                     | 10,584   | 86.7%   | 12,209                        |
| <b>Total Operating Revenues</b> | <b>3,511,593</b>           | <b>1,249,581</b>                                 | <b>35.6%</b>                          | <b>3,121,806</b>                  | <b>3,505,838</b>           | <b>1,109,523</b>                                 | <b>37.7%</b>                                    | <b>2,942,989</b>              |
| <b>OPERATING EXPENSES</b>       |                            |  |                                       |                                   |                            |  |   |                               |
| Salaries and employee benefits  | 3,456,297                  | 972,307  | 28.1%                                 | 3,456,297                         | 4,198,597                  | 1,105,495  | 29.1%   | 3,803,229                     |
| Services and supplies           | 839,682                    | 171,420  | 20.4%                                 | 634,998                           | 921,926                    | 170,303  | 27.1%   | 628,711                       |
| Other Professional Services     | 619,433                    | 76,079   | 12.3%                                 | 433,603                           | 679,054                    | 81,314   | 18.7%   | 435,147                       |
| Insurance and claims            | -                          | -  | N/A                                   | -                                 | 19,396                     | 2,349  | 12.1%   | 19,396                        |
| Interdepartmental charges       | 687,730                    | 171,933  | 25.0%                                 | 687,730                           | 751,619                    | 187,902  | 25.0%   | 751,619                       |
| Depreciation                    | 500                        | 125  | 25.0%                                 | 500                               | 1,498                      | 374  | 40.8%   | 916                           |
| Other                           | 17,620                     | 413  | 2.3%                                  | 8,810                             | 22,520                     | 250  | 7.8%  | 3,220                         |
| <b>Total Operating Expenses</b> | <b>5,621,262</b>           | <b>1,392,277</b>                                 | <b>24.8%</b>                          | <b>5,221,938</b>                  | <b>6,594,610</b>           | <b>1,547,987</b>                                 | <b>27.4%</b>                                    | <b>5,642,238</b>              |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(2,109,669)</b>         | <b>(142,696)</b>                                 | <b>6.8%</b>                           | <b>(2,100,132)</b>                | <b>(3,088,772)</b>         | <b>(438,464)</b>                                 | <b>16.2%</b>                                    | <b>(2,699,249)</b>            |
| <b>OPERATING TRANSFERS IN</b>   | <b>2,173,646</b>           | <b>547,759</b>                                   | <b>25.2%</b>                          | <b>2,173,646</b>                  | <b>2,579,816</b>           | <b>647,534</b>                                   | <b>23.6%</b>                                    | <b>2,743,203</b>              |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(37,129)</b>            | <b>(19,530)</b>                                  | <b>52.6%</b>                          | <b>(37,129)</b>                   | <b>(39,580)</b>            | <b>(20,142)</b>                                  | <b>50.9%</b>                                    | <b>(39,580)</b>               |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ 26,848</b>           | <b>\$ 385,533</b>                                | <b>1436.0%</b>                        | <b>\$ 36,385</b>                  | <b>\$ (548,536)</b>        | <b>\$ 188,928</b>                                | <b>4319.3%</b>                                  | <b>\$ 4,374</b>               |
| <b>ONE-TIME TRANSFERS</b>       | <b>\$ -</b>                | <b>\$ -</b>                                      | <b>N/A</b>                            | <b>\$ -</b>                       | <b>\$ -</b>                | <b>\$ -</b>                                      | <b>0.0%</b>                                     | <b>\$ 75,092</b>              |

## PARKS AND RECREATION - CULTURAL SERVICES

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                 | FY2014                     |  |                             | FY2013                            |                            |  | FY2013                                |                               |
|---------------------------------|----------------------------|--|-----------------------------|-----------------------------------|----------------------------|--|---------------------------------------|-------------------------------|
|                                 | FY2014<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>06/30/2014 | FY2013<br>Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Actual to<br>Actual %<br>Without Enc. | FY2013<br>Prior Year<br>Total |
| <b>OPERATING REVENUES</b>       |                            |  |                             |                                   |                            |  |                                       |                               |
| Charges for services            | \$ 1,319,883               | \$ 554,754                             | 42.0%                       | \$ 1,044,065                      | \$ 1,319,883               | \$ 565,804                             | 53.9%                                 | \$ 1,049,312                  |
| Other                           | 10,000                     | 10,000                                 | 100.0%                      | 10,000                            | 1,500                      | -                                      | 0.0%                                  | 1,500                         |
| <b>Total Operating Revenues</b> | <b>1,329,883</b>           | <b>564,754</b>                         | <b>42.5%</b>                | <b>1,054,065</b>                  | <b>1,321,383</b>           | <b>565,804</b>                         | <b>53.8%</b>                          | <b>1,050,812</b>              |
| <b>OPERATING EXPENSES</b>       |                            |  |                             |                                   |                            |  |                                       |                               |
| Salaries and employee benefits  | 888,300                    | 203,880                                | 23.0%                       | 888,300                           | 1,092,400                  | 243,611                                | 24.8%                                 | 982,783                       |
| Services and supplies           | 250,148                    | 119,056                                | 47.6%                       | 250,148                           | 321,382                    | 119,907                                | 37.8%                                 | 317,047                       |
| Other professional services     | 531,520                    | 107,933                                | 20.3%                       | 363,201                           | 513,642                    | 101,854                                | 28.3%                                 | 359,605                       |
| Interdepartmental charges       | 73,300                     | 18,321                                 | 25.0%                       | 73,300                            | 2,200                      | 549                                    | 25.0%                                 | 2,200                         |
| Other                           | 200                        | 2                                      | 1.0%                        | 200                               | 5,800                      | 584                                    | 12.3%                                 | 4,749                         |
| <b>Total Operating Expenses</b> | <b>1,743,468</b>           | <b>449,192</b>                         | <b>25.8%</b>                | <b>1,575,149</b>                  | <b>1,935,424</b>           | <b>466,505</b>                         | <b>28.0%</b>                          | <b>1,666,384</b>              |
| <b>OPERATING INCOME(LOSS)</b>   | <b>(413,585)</b>           | <b>115,562</b>                         | <b>-27.9%</b>               | <b>(521,084)</b>                  | <b>(614,041)</b>           | <b>99,299</b>                          | <b>-16.1%</b>                         | <b>(615,572)</b>              |
| <b>OPERATING TRANSFERS IN</b>   | <b>451,035</b>             | <b>113,661</b>                         | <b>25.2%</b>                | <b>451,035</b>                    | <b>735,379</b>             | <b>176,674</b>                         | <b>24.0%</b>                          | <b>735,379</b>                |
| <b>OPERATING TRANSFERS OUT</b>  | <b>(4,500)</b>             | <b>(1,134)</b>                         | <b>25.2%</b>                | <b>(4,500)</b>                    | <b>(6,213)</b>             | <b>(1,130)</b>                         | <b>18.2%</b>                          | <b>(6,213)</b>                |
| <b>OVER (UNDER) SUBSIDY</b>     | <b>\$ 32,950</b>           | <b>\$ 228,089</b>                      | <b>692.2%</b>               | <b>\$ (74,549)</b>                | <b>\$ 115,125</b>          | <b>\$ 274,843</b>                      | <b>242.0%</b>                         | <b>\$ 113,594</b>             |

**PARKS AND RECREATION ENTERPRISE FUND****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013****Cash flows from operating activities**

|  |    |           |              |
|--|----|-----------|--------------|
| Operating income (loss)  | \$ | (27,134)  |              |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities |    |           |              |
| Depreciation   |    | 125       |              |
| Decrease (increase) in accounts receivable   |    | 16,307    |              |
| Decrease (increase) in prepayments   |    | 311       |              |
| Increase (decrease) in accounts payable  |    | (104,233) |              |
| Increase (decrease) in accrued liabilities   |    | (34,014)  |              |
| Increase (decrease) in deferred liabilities  |    | (635,784) |              |
| <b>Net cash used by operating activities</b>   |    |           | \$ (784,422) |

**Cash flows from non-capital financing activities**

|   |          |           |
|---|----------|-----------|
| Operating transfers in                                      | 661,420  |           |
| Operating transfers out                                     | (20,664) |           |
| <b>Net cash provided by noncapital financing activities</b> |          | 640,756   |
| <b>Net change in cash</b>                                   |          | (143,666) |

|   |  |         |
|---|--|---------|
| <b>Cash, and cash equivalents, July 1, 2013</b> |  | 379,251 |
|---|--|---------|

|   |    |         |
|---|----|---------|
| <b>Cash, and cash equivalents, September 30, 2013</b> | \$ | 235,585 |
|---|----|---------|

**CAPITAL IMPROVEMENTS FUND**  
**BALANCE SHEET**  
**SEPTEMBER 30, 2013**

**ASSETS**

|                             |                      |
|-----------------------------|----------------------|
| Pooled cash and investments | \$ 18,229,148        |
| <b>Total Assets</b>         | <b>\$ 18,229,148</b> |

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                          |                |
|--------------------------|----------------|
| Accounts payable         | \$ 25,970      |
| Accrued liabilities      | 1,265          |
| Deposits payable         | 248,584        |
| Retainage payable        | 121,677        |
| <b>Total Liabilities</b> | <b>397,496</b> |

**Fund Equity**

|                              |                   |
|------------------------------|-------------------|
| Retained earnings - reserved | 17,831,652        |
| <b>Total Fund Equity</b>     | <b>17,831,652</b> |

|  |                      |
|--|----------------------|
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 18,229,148</b> |
|--|----------------------|

**CAPITAL IMPROVEMENTS FUND****Statement of Revenues, Expenditures  
and Changes in Fund Balances****FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013**

|   | <b>Actual</b>        |
|---|----------------------|
| Revenues:   |                      |
| Other   | \$ 238,119           |
| <b>Total revenues</b>   | <b>238,119</b>       |
| Expenditures:   |                      |
| Current:  |                      |
| Salaries & Benefits   | 57,935               |
| Materials, supplies and services  | 73,312               |
| Professional and Technical  | 193,892              |
| Capital outlay  | 65,718               |
| <b>Total expenditures</b>   | <b>390,857</b>       |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>(152,738)</b>     |
| Operating transfers in  | 730,664              |
| Operating transfers out   | (760,223)            |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>\$ (182,297)</b>  |
| <b>Fund balance, July 1, 2013</b>   | <b>18,013,949</b>    |
| <b>Fund balance, September 30, 2013</b>   | <b>\$ 17,831,652</b> |

## PROP C LOCAL RETURN/GRANTS AND DISCRETIONARY FUNDS

## BALANCE SHEET

September 30, 2013

**ASSETS**

|                             |    |           |
|-----------------------------|----|-----------|
| Pooled Cash and Investments | \$ | 3,498,613 |
| Interest Receivables        |    | 11,534    |
| <b>Total Assets</b>         | \$ | 3,510,147 |

**LIABILITIES AND FUND EQUITY****Current Liabilities**

|                          |    |        |
|--------------------------|----|--------|
| Retention Payable        | \$ | 57,689 |
| Accrued Liabilities      |    | 34     |
| <b>Total Liabilities</b> |    | 57,723 |

**Fund Equity**

|                                |  |           |
|--------------------------------|--|-----------|
| Retained Earnings - Unreserved |  | 3,452,424 |
| <b>Total Fund Equity</b>       |  | 3,452,424 |

|  |    |           |
|--|----|-----------|
| <b>Total Liabilities and Fund Equity</b> | \$ | 3,510,147 |
|--|----|-----------|

**Schedule O-1**

**PROP C LOCAL RETURN/GRANTS AND DISCRETIONARY FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | <u>Actual</u>       |
|---|---------------------|
| Revenues:   |                     |
| Use of money and property   | \$ 19,038           |
| Charges for Services  | 335,044             |
| <b>Total revenues</b>   | <b>354,082</b>      |
| Expenditures:   |                     |
| Charges from Other Departments  | 2,354               |
| Professional /Contract Services   | 10,663              |
| <b>Total expenditures</b>   | <b>13,017</b>       |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>341,065</b>      |
| Operating transfers out   | (289,950)           |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>\$ 51,115</b>    |
| <b>Fund balance, July 1, 2013</b>   | <b>3,401,309</b>    |
| <b>Fund balance, September 30, 2013</b>   | <b>\$ 3,452,424</b> |



## MEASURE R LOCAL RETURN AND HIGHWAY PROGRAM/GRANTS AND DISCRETIONARY FUNDS

## BALANCE SHEET

September 30, 2013

|  | Measure R<br>Local Return | Measure R<br>Highway Program | TOTAL               |
|--|---------------------------|------------------------------|---------------------|
| <b>ASSETS</b>                                      |                           |                              |                     |
| Pooled Cash and Investments                        | \$ 4,796,247              | \$ (414,275)                 | \$ 4,381,972        |
| Interest Receivables                               | 18,125                    | -                            | 18,125              |
| <b>Total Assets</b>                                | <b>\$ 4,814,372</b>       | <b>\$ (414,275)</b>          | <b>\$ 4,400,097</b> |
| <b>LIABILITIES AND FUND EQUITY</b>                 |                           |                              |                     |
| <b>Current Liabilities</b>                         |                           |                              |                     |
| Accrued Liabilities                                | \$ 2,254                  | \$ 5,658                     | \$ 7,912            |
| <b>Total Liabilities</b>                           | <b>2,254</b>              | <b>5,658</b>                 | <b>7,912</b>        |
| <b>Fund Equity (Deficit)</b>                       |                           |                              |                     |
| Retained Earnings (Deficit)                        | 4,812,118                 | (419,933)                    | 4,392,185           |
| <b>Total Fund Equity (Deficit)</b>                 | <b>4,812,118</b>          | <b>(419,933)</b>             | <b>4,392,185</b>    |
| <b>Total Liabilities and Fund Equity (Deficit)</b> | <b>\$ 4,814,372</b>       | <b>\$ (414,275)</b>          | <b>\$ 4,400,097</b> |

**MEASURE R LOCAL RETURN AND HIGHWAY PROGRAM/GRANTS AND DISCRETIONARY FUNDS****STATEMENT OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCES****FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | Measure R<br>Local Return | Measure R<br>Highway Program | TOTAL               |
|---|---------------------------|------------------------------|---------------------|
| Revenues:   |                           |                              |                     |
| Use of money and property   | \$ 24,685                 | \$ -                         | \$ 24,685           |
| Charges for Services  | 249,853                   | 4,061,639                    | 4,311,492           |
| <b>Total revenues</b>   | <b>274,538</b>            | <b>4,061,639</b>             | <b>4,336,177</b>    |
| Expenditures:   |                           |                              |                     |
| Charges from Other Departments  | 42,258                    | 77,034                       | 119,292             |
| Professional /Contract Services   | 10,870                    | 129,538                      | 140,408             |
| <b>Total expenditures</b>   | <b>53,128</b>             | <b>206,572</b>               | <b>259,700</b>      |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>221,410</b>            | <b>3,855,067</b>             | <b>4,076,477</b>    |
| Operating transfers in (out)  | -                         | (4,275,000)                  | (4,275,000)         |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | <b>\$ 221,410</b>         | <b>\$ (419,933)</b>          | <b>\$ 8,351,477</b> |
| <b>Fund balance, July 1, 2013</b>   | <b>4,590,708</b>          | <b>-</b>                     | <b>4,590,708</b>    |
| <b>Fund balance (Deficit), September 30, 2013</b>   | <b>\$ 4,812,118</b>       | <b>\$ (419,933)</b>          | <b>\$ 4,392,185</b> |

# Schedule Q

## **TORRANCE PUBLIC FINANCING AUTHORITY RESTRICTED CAPITAL PROJECT FUND** **STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE** **FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | 2004 A&B<br>Certificates of<br>Participation<br>43.13m<br>Refunding<br>Actual | 2009A<br>Certificates of<br>Participation<br>18.8m<br>Refunding<br>Actual | Total        |
|---|---|---|--------------|
| Revenues:   |   |   |              |
| Use of money and property   | \$ -  | \$ -  | \$ -         |
| <b>Total revenues</b>   | -   | -   | -            |
| Expenditures:   |   |   |              |
| Materials & Supplies  | -   | -   | -            |
| Professional Technical  | -   | -   | -            |
| <b>Total expenditures</b>   | -   | -   | -            |
| <b>Excess (deficiency) of revenues over expenditures</b>  | -   | -   | -            |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b> | -   | -   | -            |
| <b>Fund balance, July 1, 2013</b>   | \$ 1,211,390  | \$ -  | \$ 1,211,390 |
| <b>Fund balance, September 30, 2013</b>   | \$ 1,211,390  | \$ -  | \$ 1,211,390 |

# Schedule R

**TORRANCE PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | 1998<br>Certificates of<br>Participation<br>10.3m<br>Refunding | 2004 A&B<br>Certificates of<br>Participation<br>43.13m<br>Refunding | 2009A<br>Certificates of<br>Participation<br>18.8m<br>Refunding | Total        |
|---|--|---|---|--------------|
| Revenues:   |  |   |   |              |
| Rental Income   | \$ -   | \$ -  | \$ 797,859  | \$ 797,859   |
| <b>Total revenues</b>   | -  | -   | 797,859   | 797,859      |
| Expenditures:   |  |   |   |              |
| Bond and other loan principal   | -  | -   | 335,000   | 335,000      |
| Bond and other loan interest  | -  | -   | 462,859   | 462,859      |
| <b>Total expenditures</b>   | -  | -   | 797,859   | 797,859      |
| <b>Excess (deficiency) of revenues</b>  | -  | -   | -   | -            |
| <b>Excess (deficiency) of revenues and other financing sources over<br/>expenditures and other financing uses</b> | -  | -   | -   | -            |
| <b>Fund balances, July 1, 2013</b>  | \$ 568,596   | \$ 2,754,195  | \$ 1,258,019  | \$ 4,580,810 |
| <b>Fund balance, September 30, 2013</b>   | \$ 568,596   | \$ 2,754,195  | \$ 1,258,019  | \$ 4,580,810 |

*HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)***BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <u>SEPTEMBER 30, 2013</u>                                |
|--|--|
| <b>ASSETS</b>                            |  |
| Pooled Cash and Investments              | \$ 704,977   |
| <i>Total Current Assets</i>              | <span style="border: 1px solid black;">704,977</span>    |
| <b>Total Assets</b>                      | <span style="border: 1px solid black;">\$ 704,977</span> |
| <b>LIABILITIES AND FUND EQUITY</b>       |  |
| <i>Current Liabilities</i>               |  |
| Accrued Payroll                          | \$ 6,038   |
| <i>Total Current Liabilities</i>         | <span style="border: 1px solid black;">6,038</span>      |
| <i>Total Liabilities</i>                 | <span style="border: 1px solid black;">6,038</span>      |
| <b>FUND EQUITY</b>                       |  |
| Administration Fund Balance              | \$ 414,818   |
| Housing Assistance Fund Balance          | 284,121  |
| <i>Total Fund Equity</i>                 | <span style="border: 1px solid black;">698,939</span>    |
| <b>Total Liabilities and Fund Equity</b> | <span style="border: 1px solid black;">\$ 704,977</span> |

# Schedule S-1

## HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA) - COMBINED STATEMENT OF REVENUE AND EXPENSES - BUDGET TO ACTUAL FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|   | Annual<br>Budget  | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|-------------------|--|-----------------------------|----------------------------------|-----------------------------|---|--|--------------------------------|
| <b>Revenues:</b>                          |                   |  |                             |                                  |                             |   |  |                                |
| Use of money and property                 | \$ 8,000          | \$ 4,239                               | 53.0%                       | 10,000                           | \$ 8,000                    | \$ 4,588  | 45.0%  | \$ 10,202                      |
| Section 8 Fraud Recovery                  | 4,000             | 650                                    | 16.3%                       | 3,600                            | 10,000                      | 1,222   | 29.9%  | 4,090                          |
| Section 8 Voucher Program - HAP           | 6,000,000         | 1,339,729                              | 22.3%                       | 5,400,000                        | 6,000,000                   | 1,291,949   | 23.2%  | 5,575,428                      |
| Section 8 Voucher Program - Admin fees    | 576,000           | 137,058                                | 23.8%                       | 552,000                          | 576,000                     | 155,301   | 26.2%  | 592,047                        |
| Section 8 Admin Fee Earned - Port In      | 30,000            | 8,571                                  | 28.6%                       | 32,500                           | 35,000                      | 7,255   | 22.4%  | 32,443                         |
| <b>Total revenues</b>                     | <b>6,618,000</b>  | <b>1,490,247</b>                       | <b>22.5%</b>                | <b>5,998,100</b>                 | <b>6,629,000</b>            | <b>1,460,315</b>                                  | <b>23.5%</b>                                     | <b>6,214,210</b>               |
| <b>Expenditures:</b>                      |                   |  |                             |                                  |                             |   |  |                                |
| Salaries & Benefits                       | 530,100           | 134,227                                | 25.3%                       | 530,100                          | 525,000                     | 132,325   | 25.3%  | 523,066                        |
| Materials & Supplies                      | 14,115            | 72                                     | 0.5%                        | 3,500                            | 14,115                      | 875   | 20.9%  | 4,177                          |
| Housing Assistance Payments (HAP)         | 6,180,000         | 1,420,245                              | 23.0%                       | 5,500,000                        | 6,180,000                   | 1,473,551   | 25.1%  | 5,861,059                      |
| Professional/Technical Services           | 43,027            | 7,545                                  | 17.5%                       | 20,000                           | 43,812                      | 7,960   | 49.3%  | 16,160                         |
| Inter-departmental Charges                | 119,000           | 30,201                                 | 25.4%                       | 119,000                          | 114,000                     | 28,489  | 25.3%  | 112,616                        |
| Others                                    | 5,000             | -                                      | 0.0%                        | 1,000                            | 5,000                       | -   | 0.0%   | 730                            |
| Capital outlay                            | 35,000            | -                                      | 0.0%                        | 5,000                            | 35,000                      | -   | N/A  | -                              |
| <b>Total expenditures</b>                 | <b>6,926,242</b>  | <b>1,592,290</b>                       | <b>23.0%</b>                | <b>6,178,600</b>                 | <b>6,916,927</b>            | <b>1,643,200</b>                                  | <b>25.2%</b>                                     | <b>6,517,808</b>               |
| <b>Operating Income (Loss)</b>            | <b>(308,242)</b>  | <b>(102,043)</b>                       | <b>33.0%</b>                | <b>(180,500)</b>                 | <b>\$ (287,927)</b>         | <b>\$ (182,885)</b>                               | <b>60.2%</b>                                     | <b>\$ (303,598)</b>            |
| <b>Fund balances - July 1, 2013</b>       | <b>800,982</b>    | <b>800,982</b>                         | <b>100.0%</b>               | <b>800,982</b>                   |                             |   |  |                                |
| <b>Fund balances - September 30, 2013</b> | <b>\$ 492,740</b> | <b>\$ 698,939</b>                      | <b>141.8%</b>               | <b>\$ 620,482</b>                |                             |   |  |                                |

**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)**  
**STATEMENT OF REVENUE AND EXPENSES - HOUSING ASSISTANCE PAYMENTS (HAP) - BUDGET TO ACTUAL**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | Annual<br>Budget  | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|-------------------|--|-----------------------------|----------------------------------|-----------------------------|---|--|--------------------------------|
| <b>Revenues:</b>                          |                   |  |                             |                                  |                             |   |  |                                |
| Use of money and property                 | \$ 1,000          | \$ 1,715                               | 171.5%                      | \$ 4,100                         | \$ 1,000                    | \$ 2,250  | 51.8%  | \$ 4,341                       |
| Section 8 Fraud Recovery - 1/2 HAP        | 2,000             | 325                                    | 16.3%                       | 1,800                            | 5,000                       | 611   | 29.9%  | 2,045                          |
| Section 8 Voucher Program - HAP           | 6,000,000         | 1,339,729                              | 22.3%                       | 5,400,000                        | 6,000,000                   | 1,291,949   | 23.2%  | 5,575,428                      |
| <b>Total revenues</b>                     | <b>6,003,000</b>  | <b>1,341,769</b>                       | <b>22.4%</b>                | <b>5,405,900</b>                 | <b>6,006,000</b>            | <b>1,294,810</b>                                  | <b>23.2%</b>                                     | <b>5,581,814</b>               |
| <b>Expenditures:</b>                      |                   |  |                             |                                  |                             |   |  |                                |
| Housing Assistance Payments (HAP)         | 6,180,000         | 1,420,245                              | 23.0%                       | 5,500,000                        | 6,180,000                   | 1,473,551   | 25.1%  | 5,861,059                      |
| <b>Total expenditures</b>                 | <b>6,180,000</b>  | <b>1,420,245</b>                       | <b>23.0%</b>                | <b>5,500,000</b>                 | <b>6,180,000</b>            | <b>1,473,551</b>                                  | <b>25.1%</b>                                     | <b>5,861,059</b>               |
| <b>Operating Income (Loss)</b>            | <b>(177,000)</b>  | <b>(78,476)</b>                        | <b>44.3%</b>                | <b>(94,100)</b>                  | <b>\$ (174,000)</b>         | <b>\$ (178,741)</b>                               | <b>64.0%</b>                                     | <b>\$ (279,245)</b>            |
| <b>Fund balances - July 1, 2013</b>       | <b>362,597</b>    | <b>362,597</b>                         | <b>100.0%</b>               | <b>362,597</b>                   |                             |   |  |                                |
| <b>Fund balances - September 30, 2013</b> | <b>\$ 185,597</b> | <b>\$ 284,121</b>                      | <b>153.1%</b>               | <b>\$ 268,497</b>                |                             |   |  |                                |

**HOUSING AUTHORITY OF THE CITY OF TORRANCE (HA)**  
**STATEMENT OF REVENUE AND EXPENSES - ADMINISTRATION - BUDGET TO ACTUAL** **Schedule S-3**  
**FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|   | Annual<br>Budget  | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to Actual<br>%<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---|-------------------|--|-----------------------------|----------------------------------|-----------------------------|---|--|--------------------------------|
| <b>Revenues:</b>                          |                   |  |                             |                                  |                             |   |  |                                |
| Use of money and property                 | \$ 7,000          | \$ 2,524                               | 36.1%                       | \$ 5,900                         | \$ 7,000                    | \$ 2,338  | 39.9%  | \$ 5,861                       |
| Section 8 Fraud Recovery - 1/2 Admin      | 2,000             | 325                                    | 16.3%                       | 1,800                            | 5,000                       | 611   | 29.9%  | 2,045                          |
| Section 8 Voucher Program - Admin fees    | 576,000           | 137,058                                | 23.8%                       | 552,000                          | 576,000                     | 155,301   | 26.2%  | 592,047                        |
| Section 8 Admin Fee Earned - Port In      | 30,000            | 8,571                                  | 28.6%                       | 32,500                           | 35,000                      | 7,255   | 22.4%  | 32,443                         |
| <b>Total revenues</b>                     | <b>615,000</b>    | <b>148,478</b>                         | <b>24.1%</b>                | <b>592,200</b>                   | <b>623,000</b>              | <b>165,505</b>                                    | <b>26.2%</b>                                     | <b>632,396</b>                 |
| <b>Expenditures:</b>                      |                   |  |                             |                                  |                             |   |  |                                |
| Salaries & Benefits                       | 530,100           | 134,227                                | 25.3%                       | 530,100                          | 525,000                     | 132,325   | 25.3%  | 523,066                        |
| Materials & Supplies                      | 14,115            | 72                                     | 0.5%                        | 3,500                            | 14,115                      | 875   | 20.9%  | 4,177                          |
| Professional/Technical Services           | 43,027            | 7,545                                  | 17.5%                       | 20,000                           | 43,812                      | 7,960   | 49.3%  | 16,160                         |
| Inter-departmental Charges                | 119,000           | 30,201                                 | 25.4%                       | 119,000                          | 114,000                     | 28,489  | 25.3%  | 112,616                        |
| Others                                    | 5,000             | -                                      | 0.0%                        | 1,000                            | 5,000                       | -   | 0.0%   | 730                            |
| Capital outlay                            | 35,000            | -                                      | 0.0%                        | 5,000                            | 35,000                      | -   | N/A  | -                              |
| <b>Total expenditures</b>                 | <b>746,242</b>    | <b>172,045</b>                         | <b>23.0%</b>                | <b>678,600</b>                   | <b>736,927</b>              | <b>169,649</b>                                    | <b>25.8%</b>                                     | <b>656,749</b>                 |
| <b>Operating Income (Loss)</b>            | <b>(131,242)</b>  | <b>(23,567)</b>                        | <b>18.0%</b>                | <b>(86,400)</b>                  | <b>\$ (113,927)</b>         | <b>\$ (4,144)</b>                                 | <b>17.0%</b>                                     | <b>\$ (24,353)</b>             |
| <b>Fund balances - July 1, 2013</b>       | <b>438,385</b>    | <b>438,385</b>                         | <b>100.0%</b>               | <b>438,385</b>                   |                             |   |  |                                |
| <b>Fund balances - September 30, 2013</b> | <b>\$ 307,143</b> | <b>\$ 414,818</b>                      | <b>135.1%</b>               | <b>\$ 351,985</b>                |                             |   |  |                                |



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**Schedule T**

**Selected Special Revenue Funds**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Deficits)

For Three Months Ended, September 30, 2013 - 25.2% Expired

|  | <b>Parks and<br/>Recreation<br/>Facilities<br/>Fund</b> | <b>Seismic<br/>Education<br/>Fund</b> | <b>Street<br/>Lighting<br/>Assessment<br/>Fund</b> |
|--|---|---------------------------------------|--|
| Revenues:  |   |                                       |  |
| Taxes  | \$ -  | \$ -                                  | \$ 21,769  |
| License Fees and Permits                             | 1,100   | -                                     | -  |
| Fines, forfeitures and penalties                     | -   | -                                     | -  |
| Use of money and property                            | 4,668   | 322                                   | -  |
| Intergovernmental                                    | -   | -                                     | -  |
| Other  | -   | 2                                     | -  |
| Total revenues                                       | 5,768   | 324                                   | 21,769   |
| Expenditures:  |   |                                       |  |
| Current:   |   |                                       |  |
| Salaries & Benefits                                  | -   | -                                     | 139,193  |
| Materials & Services                                 | -   | -                                     | 91,913   |
| Professional Technical                               | -   | -                                     | 2,250  |
| City Charges   | -   | -                                     | -  |
| Other  | -   | -                                     | 276,988  |
| Capital outlay                                       | -   | -                                     | -  |
| Total expenditures                                   | -   | -                                     | 510,344  |
| Excess (deficiency) of revenues<br>over expenditures | 5,768   | 324                                   | (488,575)  |
| Other financing sources (uses):                      |   |                                       |  |
| Transfers in   | -   | -                                     | 449,348  |
| Transfers out  | -   | -                                     | -  |
| Net change in fund balance                           | 5,768   | 324                                   | (39,227)   |
| Fund balances, July 1, 2013                          | 1,472,866   | 37,091                                | 27,061   |
| Fund Balances (deficits), September 30, 2013         | \$ 1,478,634  | \$ 37,415                             | \$ (12,166)  |

## Schedule T-Continued

| Drainage<br>Improvement<br>Fund | Parks,<br>Rehabilitation<br>and Open Space<br>Fund | Bicycle<br>Transportation<br>Fund | Development<br>Impact Fund | Geologic<br>Hazard<br>Abatement<br>Fund | State Gas<br>Tax Street<br>Improvement<br>Fund |
|---------------------------------|--|-----------------------------------|----------------------------|---|--|
| \$ -                            | \$ -   | \$ -                              | \$ -                       | \$ -                                    | \$ -   |
| -                               | 11,656   | -                                 | -                          | -                                       | -  |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | 21,702   | 1                                 | -                          | -                                       | 71,947   |
| -                               | -  | -                                 | -                          | -                                       | 435,078  |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | 33,358   | 1                                 | -                          | -                                       | 507,025  |
| -                               | -  | -                                 | -                          | -                                       | 54,598   |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | 103,779  | -                                 | -                          | -                                       | 36,958   |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | 103,779  | -                                 | -                          | -                                       | 91,556   |
| -                               | (70,421)   | 1                                 | -                          | -                                       | 415,469  |
| -                               | -  | -                                 | -                          | -                                       | -  |
| -                               | -  | -                                 | -                          | -                                       | (262,080)                                      |
| -                               | (70,421)   | 1                                 | -                          | -                                       | 153,389  |
| 19,444                          | 3,108,958  | 109                               | 274,666                    | 14,317                                  | 13,687,685                                     |
| \$ 19,444                       | \$ 3,038,537                                       | \$ 110                            | \$ 274,666                 | \$ 14,317                               | \$ 13,841,074                                  |

## Selected Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (Deficits)For Three Months Ended, September 30, 2013 - 25.2% Expired  
(continued)

|  | Meadow Park<br>Parking Lot<br>District<br>Fund | Police<br>Inmate<br>Welfare<br>Fund | Grants and<br>Donations<br>Fund |
|--|--|-------------------------------------|---------------------------------|
| Revenues:  |  |                                     |                                 |
| Taxes  | \$ -   | \$ -                                | \$ -                            |
| License Fees and Permits                             | -  | -                                   | -                               |
| Fines, forfeitures and penalties                     | -  | -                                   | -                               |
| Use of money and property                            | -  | 338                                 | 2,987                           |
| Intergovernmental                                    | -  | -                                   | (438,733)                       |
| Other  | -  | 1,959                               | (68,890)                        |
| Total revenues                                       | -  | 2,297                               | (504,636)                       |
| Expenditures:  |  |                                     |                                 |
| Current:   |  |                                     |                                 |
| Salaries & Benefits                                  | -  | -                                   | 231,795                         |
| Materials & Services                                 | -  | -                                   | 32,568                          |
| Professional Technical                               | 4,125  | -                                   | 19,215                          |
| City Charges   | -  | -                                   | -                               |
| Other  | -  | -                                   | -                               |
| Capital outlay                                       | -  | 8,377                               | 3,795                           |
| Total expenditures                                   | 4,125  | 8,377                               | 287,373                         |
| Excess (deficiency) of revenues<br>over expenditures | (4,125)  | (6,080)                             | (792,009)                       |
| Other financing sources (uses):                      |  |                                     |                                 |
| Transfers in   | -  | -                                   | -                               |
| Transfers out  | -  | -                                   | -                               |
| Net change in fund balance                           | (4,125)  | (6,080)                             | (792,009)                       |
| Fund balances, July 1, 2013                          | 44,902   | 62,940                              | 1,438,888                       |
| Fund Balances (deficits), September 30, 2013         | \$ 40,777                                      | \$ 56,860                           | \$ 646,879                      |

## Schedule T-Continued

| Federal<br>Housing and<br>Community<br>Development<br>Fund | Asset<br>Forfeiture<br>Fund | El Camino<br>Training<br>Fund | Proposition<br>1B<br>Fund | DNA Sampling<br>Fund | Total<br>Nonmajor<br>Special Revenue<br>Fund |
|--|-----------------------------|-------------------------------|---------------------------|----------------------|--|
| \$ -   | \$ -                        | \$ -                          | \$ -                      | \$ -                 | \$ 21,769                                    |
| -  | -                           | -                             | -                         | -                    | 12,756                                       |
| -  | 91,630                      | -                             | -                         | -                    | 91,630                                       |
| -  | 16,014                      | -                             | -                         | -                    | 117,979                                      |
| -  | -                           | -                             | -                         | -                    | (3,655)                                      |
| -  | -                           | -                             | -                         | 2,850                | (64,079)                                     |
| -  | 107,644                     | -                             | -                         | 2,850                | 176,400                                      |
| -  | 47,775                      | -                             | 83,510                    | -                    | 556,871                                      |
| -  | 3,018                       | -                             | -                         | -                    | 127,499                                      |
| -  | 217,610                     | -                             | -                         | -                    | 383,937                                      |
| -  | -                           | -                             | -                         | -                    | -  |
| -  | 399                         | -                             | -                         | -                    | 277,387                                      |
| -  | 74,188                      | -                             | -                         | 45,082               | 131,442                                      |
| -  | 342,990                     | -                             | 83,510                    | 45,082               | 1,477,136                                    |
| -  | (235,346)                   | -                             | (83,510)                  | (42,232)             | (1,300,736)                                  |
| -  | -                           | -                             | -                         | -                    | 449,348                                      |
| -  | -                           | -                             | -                         | -                    | (262,080)                                    |
| -  | (235,346)                   | -                             | (83,510)                  | (42,232)             | (1,113,468)                                  |
| 777,556  | 4,298,428                   | 146,320                       | 1,813,953                 | 55,324               | 27,280,508                                   |
| \$ 777,556   | \$ 4,063,082                | \$ 146,320                    | \$ 1,730,443              | \$ 13,092            | \$ 26,167,040                                |

**CABLE & COMMUNITY RELATIONS/PUBLIC ACCESS/PEG****BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <b>Cable &amp; Community<br/>Relations<br/>September 30, 2013</b> | <b>Public Access<br/>September 30, 2013</b> | <b>Public Education<br/>Government<br/>September 30, 2013</b> | <b>Total</b>        |
|--|---|---|---|---------------------|
| <b>ASSETS</b>                            |   |   |   |                     |
| Pooled cash and investments              | \$ 3,131,763  | \$ 126,663                                  | \$ 1,384,733  | \$ 4,643,159        |
| Accrued interest receivable              | 21,277  | -   | -   | 21,277              |
| <b>Total Assets</b>                      | <b>\$ 3,153,040</b>   | <b>\$ 126,663</b>                           | <b>\$ 1,384,733</b>   | <b>\$ 4,664,436</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |   |   |   |                     |
| <b>Current Liabilities</b>               |   |   |   |                     |
| Accounts payable                         | \$ 21,653   | \$ 12                                       | \$ -  | \$ 21,665           |
| Accrued payroll                          | 9,524   | 4,117                                       | -   | 13,641              |
| Accrued salaries and benefits            | 133,085   | -   | -   | 133,085             |
| <b>Total Liabilities</b>                 | <b>164,262</b>  | <b>4,129</b>                                | <b>-</b>  | <b>168,391</b>      |
| <b>Fund Balance</b>                      |   |   |   |                     |
| Unreserved                               | 2,988,778   | 122,534                                     | 1,384,733   | 4,496,045           |
| <b>Total Fund Balance</b>                | <b>2,988,778</b>  | <b>122,534</b>                              | <b>1,384,733</b>  | <b>4,496,045</b>    |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 3,153,040</b>   | <b>\$ 126,663</b>                           | <b>\$ 1,384,733</b>   | <b>\$ 4,664,436</b> |

# Schedule U-1

## CABLE & COMMUNITY RELATIONS

### STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                       | Annual<br>Budget (A) | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>at 6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------------|----------------------|--|-----------------------------|-------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>             |                      |  |                             |                                     |                             |   |  |                                |
| Franchise fees                        | \$ 1,750,000         | \$ -                                   | 0.0%                        | \$ 1,800,000                        | \$ 1,700,000                | \$ -  | 0.0%   | 1,864,939                      |
| Miscellaneous                         | 4,000                | 223                                    | 5.6%                        | 3,000                               | 4,000                       | 586   | 18.0%  | 3,248                          |
| <b>Total Operating Revenues</b>       | <b>1,754,000</b>     | <b>223</b>                             | <b>0.0%</b>                 | <b>1,803,000</b>                    | <b>1,704,000</b>            | <b>586</b>  | <b>0.0%</b>                                      | <b>1,868,187</b>               |
| <b>OPERATING EXPENSES:</b>            |                      |  |                             |                                     |                             |   |  |                                |
| Salaries and employee benefits        | 867,222              | 196,866                                | 22.7%                       | 751,098                             | 891,022                     | 196,315   | 26.8%  | 732,909                        |
| Materials and supplies                | 43,163               | 11,588                                 | 26.8%                       | 41,163                              | 44,066                      | 6,737   | 16.3%  | 41,435                         |
| Other professional services           | 181,038              | 43,299                                 | 23.9%                       | 171,038                             | 182,847                     | 26,997  | 15.5%  | 174,642                        |
| Interdepartmental charges             | 76,495               | 19,125                                 | 25.0%                       | 76,495                              | 75,502                      | 18,879  | 25.0%  | 75,502                         |
| Capital acquisitions                  | 12,703               | -                                      | 0.0%                        | 12,703                              | 10,404                      | -   | 0.0%   | 6,704                          |
| Litigation and claims                 | 8,594                | 1,092                                  | 12.7%                       | 4,365                               | 8,594                       | 1,092   | 25.0%  | 4,365                          |
| Other                                 | 8,500                | 1,855                                  | 21.8%                       | 4,500                               | 4,400                       | 432   | 11.1%  | 3,898                          |
| <b>Total Operating Expenses</b>       | <b>1,197,715</b>     | <b>273,825</b>                         | <b>22.9%</b>                | <b>1,061,362</b>                    | <b>1,216,835</b>            | <b>250,452</b>                                    | <b>24.1%</b>                                     | <b>1,039,455</b>               |
| <b>OPERATING INCOME (LOSS)</b>        | <b>556,285</b>       | <b>(273,602)</b>                       | <b>-149.2%</b>              | <b>741,638</b>                      | <b>487,165</b>              | <b>(249,866)</b>                                  | <b>-30.2%</b>                                    | <b>828,732</b>                 |
| <b>NON-OPERATING REVENUES</b>         |                      |  |                             |                                     |                             |   |  |                                |
| Interest income - Operations          | 55,800               | 24,338                                 | 43.6%                       | 55,800                              | 55,800                      | 18,983  | 38.1%  | 49,769                         |
| <b>Total Non-Operating Revenues</b>   | <b>55,800</b>        | <b>24,338</b>                          | <b>43.6%</b>                | <b>55,800</b>                       | <b>55,800</b>               | <b>18,983</b>                                     | <b>38.1%</b>                                     | <b>49,769</b>                  |
| <b>Income (Loss) before transfers</b> | <b>612,085</b>       | <b>(249,264)</b>                       | <b>-140.7%</b>              | <b>797,438</b>                      | <b>542,965</b>              | <b>(230,883)</b>                                  | <b>-26.3%</b>                                    | <b>878,501</b>                 |
| <b>TRANSFERS OUT</b>                  | <b>(591,467)</b>     | <b>(267,902)</b>                       | <b>45.3%</b>                | <b>(591,467)</b>                    | <b>(543,404)</b>            | <b>(219,250)</b>                                  | <b>40.3%</b>                                     | <b>(543,404)</b>               |
| <b>From Fund Balance</b>              | <b>-</b>             | <b>-</b>                               | <b>N/A</b>                  | <b>-</b>                            | <b>439</b>                  | <b>-</b>  | <b>N/A</b>                                       | <b>-</b>                       |
| <b>NET INCOME (LOSS)</b>              | <b>\$ 20,618</b>     | <b>\$ (517,166)</b>                    | <b>2608.3%</b>              | <b>\$ 205,971</b>                   | <b>\$ -</b>                 | <b>\$ (450,133)</b>                               | <b>-134.3%</b>                                   | <b>\$ 335,097</b>              |

**CABLE & COMMUNITY RELATIONS****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013****Cash flows from operating activities**

|  |    |                |         |
|--|----|----------------|---------|
| Operating income (loss)  | \$ | (273,602)      |         |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |    |                |         |
| (Increase) Decrease in accounts receivable   |    | 464,183        |         |
| Increase (Decrease) in accounts payable  |    | 14,240         |         |
| Increase (Decrease) in accrued payroll   |    | <u>(2,717)</u> |         |
| <b>Net cash provided by operating activities</b>   | \$ |                | 202,104 |

**Cash flows from capital and related financing activities**

|  |               |        |
|--|---------------|--------|
| Capital expenditures   | (5,286)       |        |
| Transfers from operating to capital                                  | <u>48,924</u> |        |
| <b>Net cash provided by capital and related financing activities</b> |               | 43,638 |

**Cash flows from investing activities**

|  |               |        |
|--|---------------|--------|
| Interest on investments                          | <u>24,338</u> |        |
| <b>Net cash provided by investing activities</b> |               | 24,338 |

**Cash flows from non-capital financing activities**

|  |                  |                  |
|--|------------------|------------------|
| Operating transfers out                                  | <u>(267,902)</u> |                  |
| <b>Net cash used by non-capital financing activities</b> |                  | <u>(267,902)</u> |

|                           |  |       |
|---------------------------|--|-------|
| <b>Net change in cash</b> |  | 2,178 |
|---------------------------|--|-------|

|   |  |                  |
|---|--|------------------|
| Cash and cash equivalents, July 1, 2013 |  | <u>3,129,585</u> |
|---|--|------------------|

|   |    |                         |
|---|----|-------------------------|
| Cash and cash equivalents, September 30, 2013 | \$ | <u><u>3,131,763</u></u> |
|---|----|-------------------------|



**CABLE TV - PUBLIC ACCESS****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                 | Annual<br>Budget | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>at 6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------|------------------|--|-----------------------------|-------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>       |                  |  |                             |                                     |                             |   |  |                                |
| TCTV workshops                  | \$ 412           | \$ 55                                  | 13.3%                       | \$ 500                              | \$ 412                      | \$ 935  | 87.8%  | 1,065                          |
| Miscellaneous                   | 2,500            | 85                                     | 3.4%                        | 935                                 | 2,500                       | 33  | 3.5%   | 938                            |
| <b>Total Operating Revenues</b> | <b>2,912</b>     | <b>140</b>                             | <b>4.8%</b>                 | <b>1,435</b>                        | <b>2,912</b>                | <b>968</b>  | <b>48.3%</b>                                     | <b>2,003</b>                   |
| <b>OPERATING EXPENSES:</b>      |                  |  |                             |                                     |                             |   |  |                                |
| Salaries and employee benefits  | 306,311          | 76,927                                 | 25.1%                       | 300,310                             | 306,311                     | 77,189  | 25.7%  | 300,310                        |
| Materials and supplies          | 20,111           | 454                                    | 2.3%                        | 12,611                              | 20,111                      | 645   | 5.7%   | 11,356                         |
| Other professional services     | 19,500           | 2,885                                  | 14.8%                       | 16,075                              | 19,500                      | 2,838   | 18.5%  | 15,310                         |
| Interdepartmental charges       | 34,959           | 8,739                                  | 25.0%                       | 34,959                              | 34,849                      | 8,712   | 25.0%  | 34,849                         |
| Capital outlay                  | 12,170           | -                                      | 0.0%                        | 12,170                              | 3,788                       | 2,105   | 79.8%  | 2,639                          |
| Litigation and claims           | 4,427            | 564                                    | 12.7%                       | 2,249                               | 4,427                       | 564   | 25.1%  | 2,249                          |
| Other                           | 3,100            | 241                                    | 7.8%                        | 1,300                               | 3,100                       | 491   | 42.3%  | 1,160                          |
| <b>Total Operating Expenses</b> | <b>400,578</b>   | <b>89,810</b>                          | <b>22.4%</b>                | <b>379,674</b>                      | <b>392,086</b>              | <b>92,543</b>                                     | <b>25.2%</b>                                     | <b>367,873</b>                 |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(397,666)</b> | <b>(89,670)</b>                        | <b>22.5%</b>                | <b>(378,239)</b>                    | <b>(389,174)</b>            | <b>(91,575)</b>                                   | <b>25.0%</b>                                     | <b>(365,870)</b>               |
| <b>TRANSFERS IN</b>             | <b>421,400</b>   | <b>106,193</b>                         | <b>25.2%</b>                | <b>421,400</b>                      | <b>421,400</b>              | <b>106,193</b>                                    | <b>25.2%</b>                                     | <b>421,400</b>                 |
| <b>TRANSFERS OUT</b>            | <b>(3,695)</b>   | <b>(1,800)</b>                         | <b>48.7%</b>                | <b>(3,695)</b>                      | <b>(3,795)</b>              | <b>(1,824)</b>                                    | <b>48.1%</b>                                     | <b>(3,795)</b>                 |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 20,039</b> | <b>\$ 14,723</b>                       | <b>73.5%</b>                | <b>\$ 39,466</b>                    | <b>\$ 28,431</b>            | <b>\$ 12,794</b>                                  | <b>24.7%</b>                                     | <b>\$ 51,735</b>               |

***CABLE TV - PUBLIC ACCESS***  
**STATEMENT OF CASH FLOWS**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013**

***Cash flows from operating activities***

|   |                    |
|---|--------------------|
| Operating income (loss)   | \$ (89,670)        |
| Adjustments to reconcile operating income (loss)<br>to net cash used by operating activities: |                    |
| Increase (Decrease) in accrued liabilities  | (928)              |
| Increase (Decrease) in accounts payable   | <u>(6,303)</u>     |
| <b><i>Net cash used by operating activities</i></b>   | <b>\$ (96,901)</b> |

***Cash flows from non-capital financing activities***

|   |                       |
|---|-----------------------|
| Operating transfers in  | 106,193               |
| Operating transfers out   | <u>(1,800)</u>        |
| <b><i>Net cash provided by non-capital financing activities</i></b> | <b><u>104,393</u></b> |

***Net change in cash*** 7,492

Cash and cash equivalents, July 1, 2013 119,171

Cash and cash equivalents, September 30, 2013 \$ 126,663

## Schedule U-5

**PUBLIC EDUCATION GOVERNMENT ACCESS (PEG) FUND****STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                  | Annual<br>Budget  | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual<br>at 6/30/2014 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|----------------------------------|-------------------|--|-----------------------------|-------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>        |                   |  |                             |                                     |                             |   |  |                                |
| Public Education Government Fees | \$ 360,000        | \$ -                                   | 0.0%                        | \$ 360,000                          | \$ 320,000                  | \$ -  | 0.0%   | \$ 373,439                     |
| <b>Total Operating Revenues</b>  | <b>360,000</b>    | <b>\$ -</b>                            | <b>0.0%</b>                 | <b>360,000</b>                      | <b>320,000</b>              | <b>\$ -</b>                                       | <b>0.0%</b>                                      | <b>373,439</b>                 |
| <b>OPERATING EXPENSES:</b>       |                   |  |                             |                                     |                             |   |  |                                |
| Capital Outlay                   | 61,533            | 692                                    | 1.1%                        | 61,533                              | 55,935                      | 5,170   | 9.2%   | 17,784                         |
| <b>Total Operating Expenses</b>  | <b>61,533</b>     | <b>692</b>                             | <b>1.1%</b>                 | <b>61,533</b>                       | <b>55,935</b>               | <b>5,170</b>                                      | <b>9.2%</b>                                      | <b>17,784</b>                  |
| <b>OPERATING INCOME (LOSS)</b>   | <b>298,467</b>    | <b>(692)</b>                           | <b>-0.2%</b>                | <b>298,467</b>                      | <b>264,065</b>              | <b>(5,170)</b>                                    | <b>-1.5%</b>                                     | <b>355,655</b>                 |
| <b>OPERATING TRANSFERS OUT</b>   | <b>(2,532)</b>    | <b>(2,532)</b>                         | <b>100.0%</b>               | <b>(2,532)</b>                      | <b>(81,000)</b>             | <b>(81,000)</b>                                   | <b>100.0%</b>                                    | <b>(81,000)</b>                |
| <b>NET INCOME (LOSS)</b>         | <b>\$ 295,935</b> | <b>\$ (3,224)</b>                      | <b>-101.1%</b>              | <b>\$ 295,935</b>                   | <b>\$ 183,065</b>           | <b>\$ (86,170)</b>                                | <b>-31.4%</b>                                    | <b>\$ 274,655</b>              |

**PUBLIC EDUCATION GOVERNMENT ACCESS (PEG) FUND****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED SEPTEMBER 30, 2013****Cash flows from operating activities**

|  |    |               |
|--|----|---------------|
| Operating income (loss)  | \$ | (692)         |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities |    |               |
| (Increase) Decrease in accounts receivable   |    | <u>92,837</u> |
| <b>Net cash provided by operating activities</b>   | \$ | 92,145        |

**Cash flows from capital and related financing activities**

|  |  |              |
|--|--|--------------|
| Capital expenditures   |  | <u>(800)</u> |
| <b>Net cash used by capital and related financing activities</b> |  | (800)        |

**Net change in cash** 88,813

Cash and cash equivalents, July 1, 2013 1,295,920

Cash and cash equivalents, September 30, 2013 \$ 1,384,733

**ANIMAL CONTROL FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**September 30, 2013**ASSETS****Current Assets**

Pooled Cash and Investments

\$ -

**Total Current Assets**

-

**Total Assets**

\$ -

**LIABILITIES AND FUND EQUITY (DEFICIT)****Current Liabilities**

Accounts Payable

\$ 3,748

Accrued Liabilities

2,761

**Total Liabilities**

6,509

**Fund Equity (Deficit)**

Retained Earnings (Deficit)

(6,509)

**Total Fund Equity (Deficit)**

(6,509)

**Total Liabilities and Fund Equity (Deficit)**

\$ -

## Schedule V-1

## ANIMAL CONTROL FUND

STATEMENT OF REVENUES AND EXPENSES-BUDGET TO ACTUAL  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013 - 25.2% EXPIRED

|                                      | Annual<br>Budget  | Year-To-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-To-Date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|--------------------------------------|-------------------|--|-----------------------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>            |                   |  |                             |                                    |                             |   |  |                                |
| Animal licenses/permits              | \$ 222,000        | \$ 56,500                              | 25.5%                       | \$ 229,030                         | \$ 222,000                  | \$ 36,370   | 16.1%  | \$ 226,351                     |
| Other Revenues                       | -                 | 1,489                                  | N/A                         | 5,956                              | -                           | 1,626   | 21.9%  | 7,428                          |
| <b>Total Operating Revenues</b>      | <b>222,000</b>    | <b>57,989</b>                          | <b>26.1%</b>                | <b>234,986</b>                     | <b>222,000</b>              | <b>37,996</b>                                     | <b>16.3%</b>                                     | <b>233,779</b>                 |
| <b>OPERATING EXPENSES:</b>           |                   |  |                             |                                    |                             |   |  |                                |
| Salaries and employee benefits       | 356,200           | 67,088                                 | 18.8%                       | 271,859                            | 343,400                     | 61,749  | 24.1%  | 256,011                        |
| Services and supplies                | 9,000             | 746                                    | 8.3%                        | 5,138                              | 9,000                       | 645   | 16.4%  | 3,938                          |
| Other professional services          | 95,000            | 10,343                                 | 10.9%                       | 79,395                             | 95,000                      | 11,239  | 19.2%  | 58,395                         |
| Training, travel and membership dues | 3,000             | -                                      | 0.0%                        | 2,240                              | 3,000                       | -   | 0.0%   | 1,110                          |
| Others-interdepartmental charges     | 16,040            | 4,011                                  | 25.0%                       | 16,040                             | 15,900                      | 3,975   | 25.0%  | 15,900                         |
| <b>Total Operating Expenses</b>      | <b>479,240</b>    | <b>82,188</b>                          | <b>17.1%</b>                | <b>374,672</b>                     | <b>466,300</b>              | <b>77,608</b>                                     | <b>23.1%</b>                                     | <b>335,354</b>                 |
| <b>OPERATING INCOME (LOSS)</b>       | <b>(257,240)</b>  | <b>(24,199)</b>                        | <b>9.4%</b>                 | <b>(139,686)</b>                   | <b>(244,300)</b>            | <b>(39,612)</b>                                   | <b>39.0%</b>                                     | <b>(101,575)</b>               |
| <b>OPERATING TRANSFERS IN</b>        | <b>255,540</b>    | <b>17,690</b>                          | <b>6.9%</b>                 | <b>139,686</b>                     | <b>248,000</b>              | <b>13,893</b>                                     | <b>17.3%</b>                                     | <b>80,447</b>                  |
| <b>NET INCOME (LOSS)</b>             | <b>\$ (1,700)</b> | <b>\$ (6,509)</b>                      | <b>382.9%</b>               | <b>\$ -</b>                        | <b>\$ 3,700</b>             | <b>\$ (25,719)</b>                                | <b>121.7%</b>                                    | <b>\$ (21,128)</b>             |

**ANIMAL CONTROL FUND****STATEMENT OF CASH FLOWS  
FOR THREE MONTHS ENDED, SEPTEMBER 30, 2013****Cash flows from operating activities**

|   |    |          |             |
|---|----|----------|-------------|
| Operating loss  | \$ | (24,199) |             |
| Adjustments to reconcile operating loss<br>to net cash used by operating activities |    |          |             |
| Decrease in accounts receivable   |    | 18,176   |             |
| (Decrease) in accounts payable  |    | (26,510) |             |
| (Decrease) in accrued liabilities   |    | (2,128)  |             |
| <b>Net cash used by operating activities</b>  |    |          | \$ (34,661) |

**Cash flows from noncapital financing activities**

|   |  |        |        |
|---|--|--------|--------|
| Operating transfers in                                      |  | 17,690 |        |
| <b>Net cash provided by noncapital financing activities</b> |  |        | 17,690 |

**Net change in cash** (16,971)

Cash, restricted cash and cash equivalents, July 1, 2013 16,971

Cash, restricted cash and cash equivalents, September 30, 2013 \$ -

**AIR QUALITY MANAGEMENT DISTRICT FUND****BALANCE SHEET  
SEPTEMBER 30, 2013**

|  | <u>September 30, 2013</u> |         |
|--|---------------------------|---------|
| <b>ASSETS</b>                            |                           |         |
| Pooled Cash and Investments              | \$                        | 175,112 |
| <b>Total Assets</b>                      | \$                        | 175,112 |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |         |
| <b>Current Liabilities</b>               |                           |         |
| Accounts Payable                         | \$                        | 4,568   |
| Accrued Salaries & Benefits              |                           | 459     |
| <b>Total Liabilities</b>                 |                           | 5,027   |
| <b>Fund Equity</b>                       |                           |         |
| Retained Earnings - Reserved             |                           | 20,011  |
| Retained Earnings - Unreserved           |                           | 150,074 |
| <b>Total Fund Equity</b>                 |                           | 170,085 |
| <b>Total Liabilities and Fund Equity</b> | \$                        | 175,112 |



# Schedule W-1

## AIR QUALITY MANAGEMENT DISTRICT FUND STATEMENT OF REVENUES & EXPENSES-BUDGET TO ACTUAL FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED

|  | Annual<br>Budget | Year-to-date<br>Actual<br>Without Enc. | % of<br>Budget | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|--|------------------|--|----------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| Revenues:  |                  |  |                |                                    |                             |   |  |                                |
| Use of money and property                                    | \$ 2,000         | \$ 843                                 | 42.2%          | \$ 2,000                           | \$ 2,000.00                 | \$ 580  | 37.3%  | 1,553                          |
| Intergovernmental  | 170,000          | -                                      | 0.0%           | 175,000                            | 170,000                     | -   | 0.0%   | 176,261                        |
| <b>Total revenues</b>  | <b>172,000</b>   | <b>843</b>                             | <b>0.5%</b>    | <b>177,000</b>                     | <b>172,000</b>              | <b>580</b>  | <b>0.3%</b>                                      | <b>177,814</b>                 |
| Expenditures:  |                  |  |                |                                    |                             |   |  |                                |
| Current:   |                  |  |                |                                    |                             |   |  |                                |
| Salaries & benefits  | 45,629           | 11,312                                 | 24.8%          | 45,629                             | 43,494                      | 10,075  | 26.8%  | 37,655                         |
| Materials & supplies   | 78,662           | 7,109                                  | 9.0%           | 40,567                             | 78,662                      | 7,931   | 19.2%  | 41,366                         |
| Professional technical                                       | 67,720           | 15,120                                 | 22.3%          | 67,585                             | 67,720                      | 12,600  | 19.3%  | 65,200                         |
| <b>Total expenditures</b>                                    | <b>192,011</b>   | <b>33,541</b>                          | <b>17.5%</b>   | <b>153,781</b>                     | <b>189,876</b>              | <b>30,606</b>                                     | <b>21.2%</b>                                     | <b>144,221</b>                 |
| Excess (deficiency) of revenues<br>over expenditures         | (20,011)         | (32,698)                               | 163.4%         | 23,219                             | (17,876)                    | (30,026)  | -89.4%   | 33,593                         |
| Transfers in   | -                | -                                      | N/A            | -                                  | -                           | -   | 0.0%   | 1,500                          |
| From Fund Balance -Operations                                | 20,011           | 5,043                                  | 25.2%          | -                                  | 17,876                      | 4,505   | N/A  | -                              |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>\$ -</b>      | <b>\$ (27,655)</b>                     | <b>N/A</b>     | <b>\$ 23,219</b>                   | <b>\$ -</b>                 | <b>\$ (25,521)</b>                                | <b>-72.7%</b>                                    | <b>35,093</b>                  |

**VAN POOL/RIDESHARE FUND**  
**BALANCE SHEET**  
**SEPTEMBER 30, 2013**

|  | <u>September 30, 2013</u> |
|--|---------------------------|
| <b>ASSETS</b>                            |                           |
| Pooled Cash and Investments              | \$ 8,279                  |
| <b>Total Assets</b>                      | <b>\$ 8,279</b>           |
| <b>LIABILITIES AND FUND EQUITY</b>       |                           |
| <b>Current Liabilities</b>               |                           |
| Accounts Payable                         | \$ 512                    |
| Accrued Salaries & Benefits              | 1,185                     |
| Total Current Liabilities                | 1,697                     |
| <b>Fund Equity</b>                       |                           |
| Retained Earnings - Unreserved           | \$ 6,582                  |
| <b>Total Fund Equity</b>                 | <b>6,582</b>              |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 8,279</b>           |

## Schedule X-1

**VANPOOL/RIDESHARE FUND**  
**STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL**  
**FOR THREE MONTHS ENDED SEPTEMBER 30, 2013 - 25.2% EXPIRED**

|                                 | Annual<br>Budget | Year-to-Date<br>Actual<br>Without Enc. | Budget<br>%<br>Without Enc. | Projected<br>Actual at<br>06/30/14 | FY 2013<br>Annual<br>Budget | FY 2013<br>Year-to-date<br>Actual<br>Without Enc. | FY 2013<br>Actual to<br>Actual %<br>Without Enc. | FY 2013<br>Prior Year<br>Total |
|---------------------------------|------------------|--|-----------------------------|------------------------------------|-----------------------------|---|--|--------------------------------|
| <b>OPERATING REVENUES</b>       |                  |  |                             |                                    |                             |   |  |                                |
| Passenger Cash Fares            | \$ 50,000        | \$ 13,716                              | 27.4%                       | \$ 54,864                          | \$ 50,000                   | \$ 14,162   | 25.6%  | \$ 55,376                      |
| Other Grants                    | 39,000           | 10,397                                 | 26.7%                       | 39,390                             | 39,000                      | 10,122  | 23.7%  | 42,767                         |
| <b>Total Operating Revenues</b> | <b>89,000</b>    | <b>24,113</b>                          | <b>27.1%</b>                | <b>94,254</b>                      | <b>89,000</b>               | <b>24,284</b>                                     | <b>24.7%</b>                                     | <b>98,143</b>                  |
| <b>OPERATING EXPENSES</b>       |                  |  |                             |                                    |                             |   |  |                                |
| Salaries and employee benefits  | 79,565           | 21,449                                 | 27.0%                       | 80,361                             | 80,010                      | 20,546  | 26.9%  | 76,329                         |
| Services and supplies           | 170,510          | 37,155                                 | 21.8%                       | 152,250                            | 170,760                     | 38,146  | 24.8%  | 153,722                        |
| Professional services           | 5,600            | 910                                    | 16.3%                       | 3,500                              | 5,600                       | 1,050   | 29.7%  | 3,535                          |
| Other- Training & Travel        | 250              | -                                      | 0.0%                        | -                                  | -                           | -   | N/A  | -                              |
| <b>Total Operating Expenses</b> | <b>255,925</b>   | <b>59,514</b>                          | <b>23.3%</b>                | <b>236,111</b>                     | <b>256,370</b>              | <b>59,742</b>                                     | <b>25.6%</b>                                     | <b>233,586</b>                 |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(166,925)</b> | <b>(35,401)</b>                        | <b>21.2%</b>                | <b>(141,857)</b>                   | <b>(167,370)</b>            | <b>(35,458)</b>                                   | <b>26.2%</b>                                     | <b>(135,443)</b>               |
| <b>Transfer In</b>              | <b>167,930</b>   | <b>41,983</b>                          | <b>25.0%</b>                | <b>167,930</b>                     | <b>167,930</b>              | <b>41,983</b>                                     | <b>31.0%</b>                                     | <b>135,443</b>                 |
| <b>Return to Prop C Fund</b>    | <b>(1,005)</b>   | <b>-</b>                               | <b>0.0%</b>                 | <b>(26,073)</b>                    | <b>(560)</b>                | <b>-</b>  | <b>N/A</b>                                       | <b>-</b>                       |
| <b>NET INCOME (LOSS)</b>        | <b>\$ -</b>      | <b>\$ 6,582</b>                        | <b>N/A</b>                  | <b>\$ -</b>                        | <b>\$ -</b>                 | <b>\$ 6,525</b>                                   | <b>N/A</b>                                       | <b>\$ -</b>                    |

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## Program Modifications

Honorable Chair and Members  
of the Finance and Governmental Operations Committee  
City Hall  
Torrance, California

Members of the Committee:

**Subject: City Treasurer – Addition of 0.5 Account Clerk to the City Treasurer  
Department**

**Expenditure: \$40,400**

### **RECOMMENDATION**

Recommendation of the City Treasurer that the Finance and Governmental Operations Committee approve the addition of 0.5 Account Clerk to the City Treasurer's Department

### **Funding**

Funding for the Account Clerk - \$40,400 (Water Fund - \$13,467; Sewer Fund - \$13,466; and Sanitation Fund - \$13,467)

### **BACKGROUND/ANALYSIS**

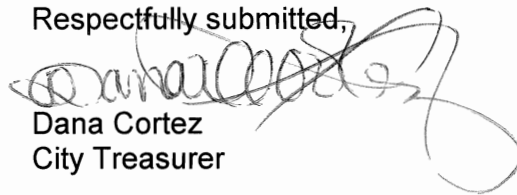
The City Treasurer's Department is currently budgeted for 7.5 FTE inclusive of 2.0 Sr. Account Clerks and 3.5 Account Clerks. In August 2013, 1.0 Sr. Account Clerk position was transferred to the Community Development Department to become a Permit Technician I position, reducing the City Treasurer's budget total to 6.5 FTEs. Included in the current 3.5 Account Clerk positions is the addition of 0.5 Account Clerk position approved in the adopted 2013-14 budget. The 0.5 position was added to assist walk-in customers for their utility billing payments.

In February 2011, the City Treasurer started processing water, refuse, and sewer payments when the City changed vendors for utility billing. The City opted to utilize one of the customer's counters at the City Treasurer's Office rather than compensate the vendor to operate their own customer payment location.

The Treasurer's Office currently staffs two customer counters, one for the public and one for internal customers to process departmental cash receipts, reports and handle deferred compensation inquiries. Unfortunately, the 0.5 FTE that was added does not fully address the needs of the City Treasurer. The additional 0.5 FTE would allow the hiring of a

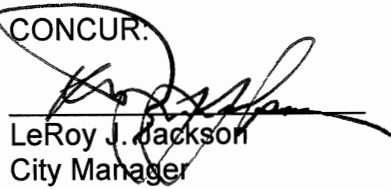
permanent full time person that would be trained in several Treasury functions. This person then could provide the necessary back up and fill in when needed as well as provide the segregation of duties for many treasury functions.

Respectfully submitted,



Dana Cortez  
City Treasurer

CONCUR:



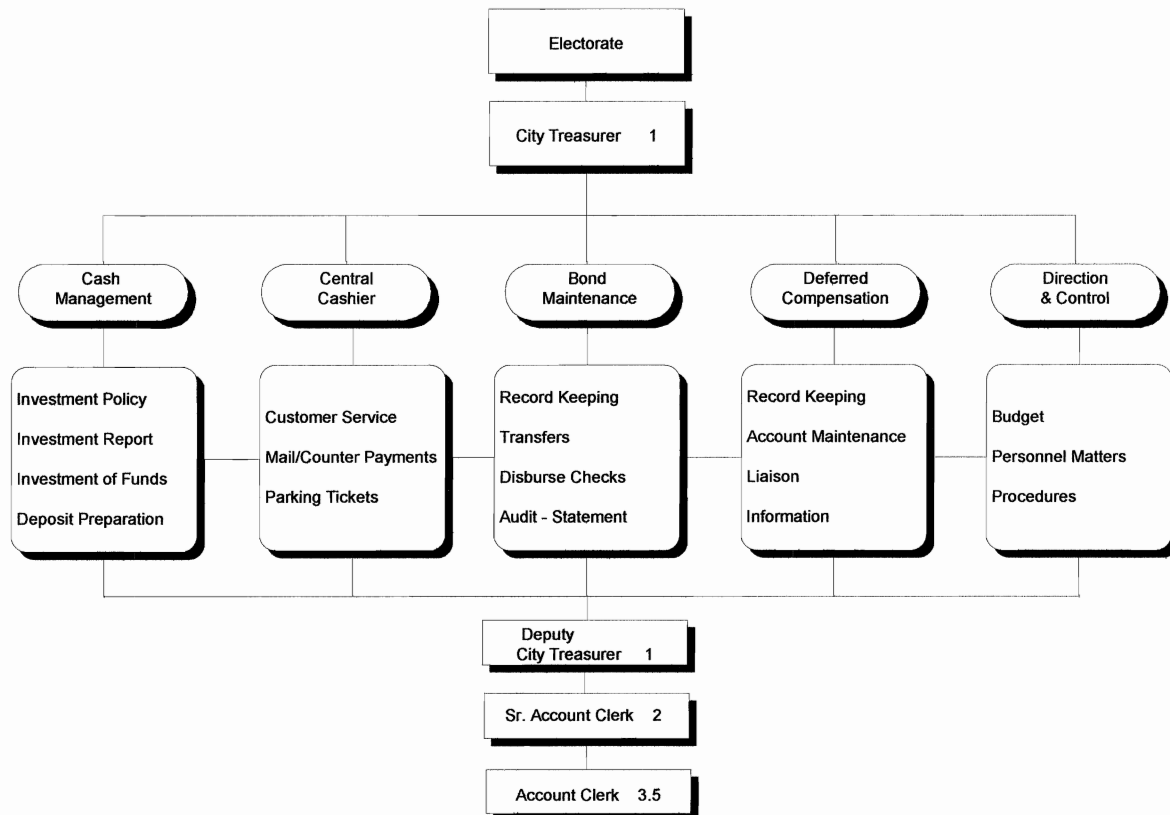
LeRoy J. Jackson  
City Manager

Attachments

- A. Organizational Charts – Current and Proposed
- B. Approved Program Modification adopted June 11, 2013.

**CITY TREASURER**

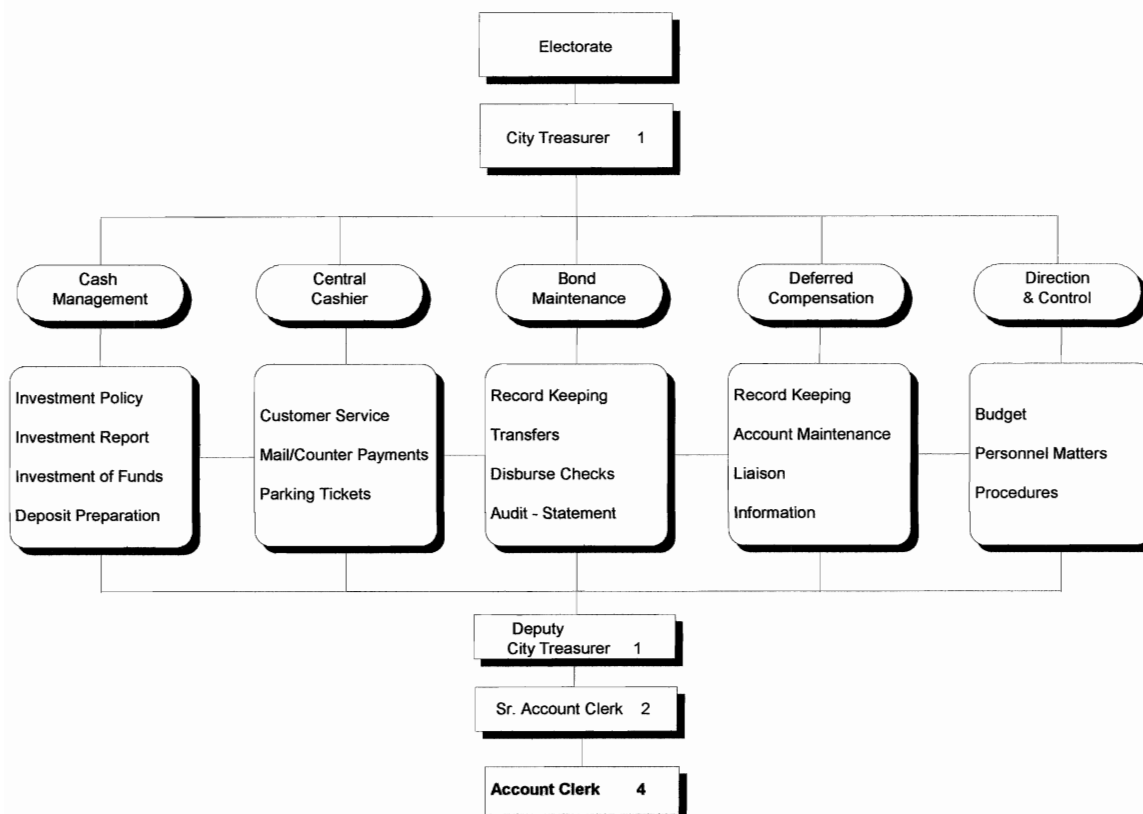
No. of Employees = 7.5 Work Years

**CURRENT**Functional Organizational Chart  
2013-14 Adopted



**CITY TREASURER**

No. of Employees = 8.0 Work Years

**PROPOSED**Functional Organizational Chart  
2013-14 Adopted

**CITY OF TORRANCE  
PROPOSED PROGRAM REVISION**

Department: CITY TREASURER

Fiscal Year 2013-14

| Program Name/Number | Proposed Change                        | Amount    |
|---------------------|--|-----------|
| Cashiering          | Addition of 0.5 Account Clerk position | \$42,300  |
|                     | Reimbursement from Water Fund          | ( 14,100) |
|                     | Reimbursement from Sanitation Fund     | ( 14,100) |
|                     | Reimbursement from Sewer Fund          | ( 14,100) |
| General Fund Cost   |  | \$ 0      |

|   |  |                                 |                              |
|---|--|---------------------------------|------------------------------|
| Has this program change been submitted before?                                    | No <input checked="" type="checkbox"/>   | Yes <input type="checkbox"/>    | Year(s) _____                |
| Degree of impact in meeting City and Department Goals, Objectives and priorities: | High <input checked="" type="checkbox"/> | Medium <input type="checkbox"/> | Low <input type="checkbox"/> |

**Impact Statement**

The City Treasurer's office currently has three (3) Account Clerks whose duties include being cashiers for both external (public) and internal (City employees) customers. We have two counters we service. The first counter processes various Departments' cash receipts, cash reports and also assists employees with their Deferred Compensation inquiries. The second counter is for the public, which is located in One Stop Shop where we accept payment for booking fees, parking citation tickets, third party invoices and walk- in water payments.

The City Treasurer's office started processing water payments for walk-in customers in February 2011 when the City awarded Global Water Management the contract for water billing. The prior water billing processor had an office within the city allowing residents to make payments locally. When the contract changed to Global Water, an out of state processor, it required the city to bring these duties back in house and this was delegated to the City Treasurer's office.

The Treasurer's office receives water payments in the form of cash, checks, and credit cards. Processing a check payment takes the longest time, as it requires going to five (5) different screens in the Global Water system. Staff is required to enter the bank account number and routing number before they can print the receipt for the customer. The average number of walk- in water payments per month was 464 or a daily average of 25.8 customers. The increasing number of walk-in water payments means that there is less time available for staff to complete their other duties and responsibilities. Customers who come in with questions regarding their water bill statements, request for change of name on the account, disconnection notices, etc. are referred to Revenue Division or Global Water for resolution.

The addition of 0.5 Account Clerk position will be beneficial to our very lean Department. There will be a redistribution or realignment of tasks among staff to better improve efficiency and customer service.

**Funding**

None required.

**Other Alternatives Considered**

None.

**Impact of Non-approval**

- Quality of service provided to customers may be affected.
- Longer queue for customers waiting at the public counter which may result to customer complaints.

**General Fund Cost \$0 Priority No. 1**

City Council Finance and Governmental  
Operations Committee  
City Hall  
Torrance, California

Members of the Committee:

**SUBJECT: Fire Department – Final Phase of the Fire Prevention Reorganization**

### **RECOMMENDATION**

Recommendation of the City Manager and the Fire Chief that the Council Finance and Governmental Operations Committee approve the following staffing changes:

- a) Delete 1.0 Hazardous Materials Analyst
- b) Delete 1.0 Hazardous Materials Specialist
- c) Add 1.0 Senior Fire Prevention Specialist
- d) Add 1.0 Fire Prevention Specialist

### **Funding**

Funding not required. Anticipated annual savings of \$3,537.

### **BACKGROUND AND ANALYSIS**

On June 6, 2011 the Fire Department's only Hazardous Materials Analyst retired. With this retirement it presented an opportunity for the Fire Department to explore developing a career ladder for positions within the Fire Prevention Division. Currently, the Hazardous Materials Analyst and the Hazardous Materials Specialist positions are single incumbent with limited professional development opportunity. While each position has its own distinct level of responsibilities as they relate to the Certified Unified Program Agency (CUPA), the duties can be incorporated into the current Senior Fire Prevention Officer and Fire Prevention Officer positions. With modifications to the current classification specifications, the Fire Prevention Division will expand its scope and provide greater position coverage and redundancies to respond to the changing regulatory environment in the field of hazardous inspections, fire prevention and business inspections.

The Fire Chief proposes to create an opportunity for promotion within the division by re-classifying the Hazardous Materials Analyst and creating a second Senior Fire Prevention Officer position. Second, is the re-classification of the Hazardous Materials Specialist and adding an additional Fire Prevention Specialist with an emphasis on National Pollutant Discharge Elimination System (NPDES) inspections.

As a Participating Agency of CUPA, the City of Torrance is responsible for providing regulatory oversight for the following CUPA programs:

- California Accidental Release Prevention Programs (CalARP)
- Hazardous Materials Disclosure Program
- Underground Storage Tank Inspection Program

- Above Ground Tank Program

Under the current model, the Hazardous Materials Analyst is responsible for providing oversight on the CalARP and the Hazardous Materials Disclosure programs. These duties require a higher level of expertise and educational requirements, which the Senior Prevention Officer requires. The Hazardous Materials Specialist is primarily responsible for providing oversight and inspections with Under Ground tank inspections. This level of work is field level work and our proposal is to assign these duties to the Certified Fire Prevention Specialist.

The current model in the Hazardous Materials Division does not have a career ladder as both positions have their own areas of responsibilities. With the proposal of re-classifying the job-specs it allows others within the division to promote if they meet the qualifications.

Staff has been meeting and conferring with the Engineers Association on the proposed changes to the impacted classification specifications. Approval of the proposed reorganization is the first step in the full implementations of the reorganization. Upon reaching agreement with the employee organization, the modified classification specifications will be forwarded to the Civil Service Commission for review and approval prior to City Council approval.

### **RECOMMENDATION**

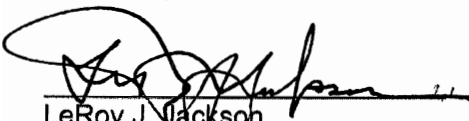
The City Manager and Fire Chief recommend the final phase of the Fire Prevention Division reorganization.

Respectfully submitted,

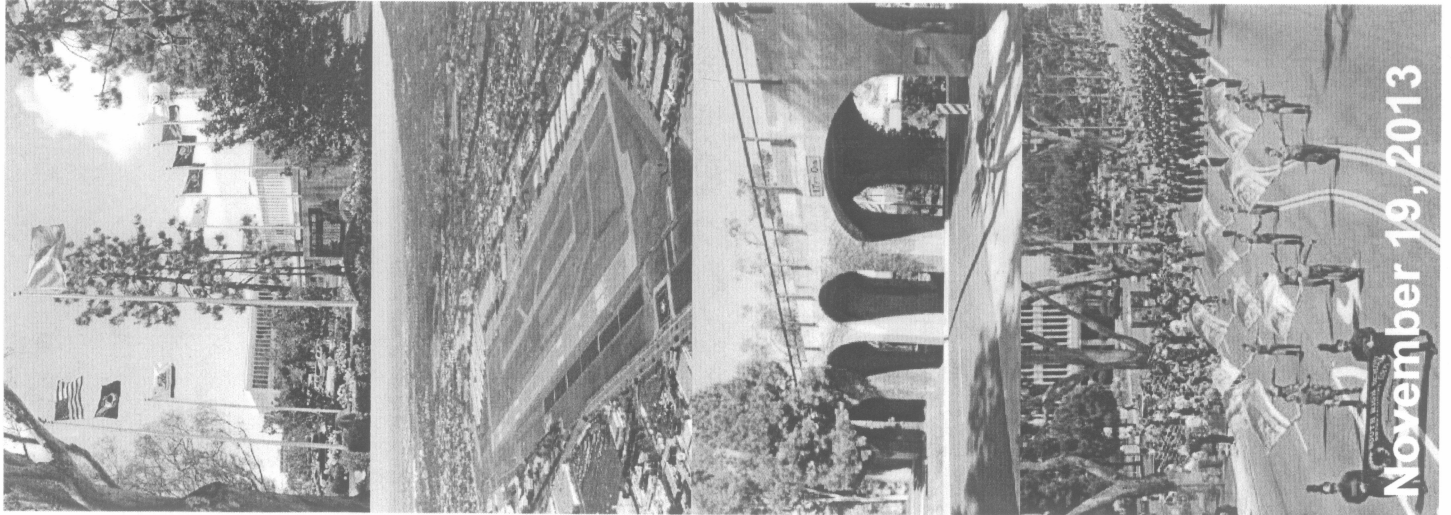
LeROY J. JACKSON  
CITY MANAGER

By   
William Racowski, Fire Chief

CONCUR:

  
LeRoy J. Jackson  
City Manager

Attachment: Final Phase of the Fire Prevention Reorganization Overview



November 19, 2013

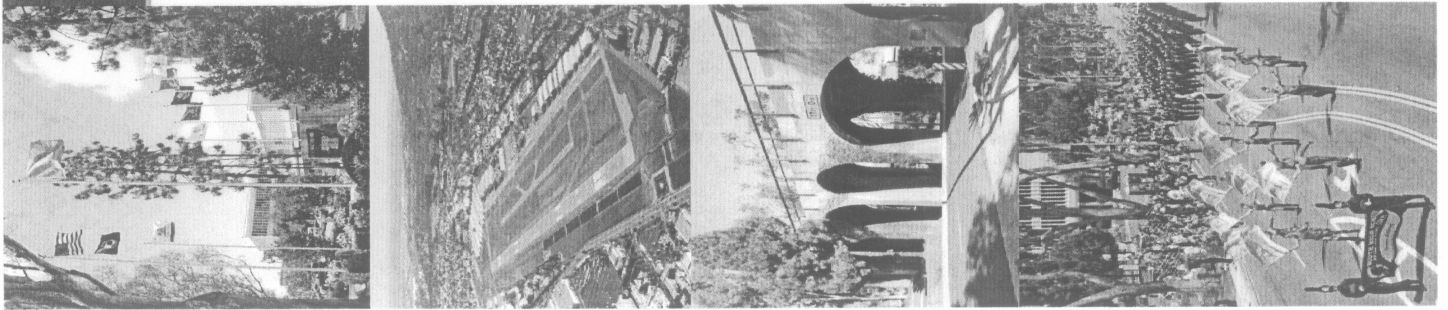
# LABOR RELATIONS



# FIRE PREVENTION – REORGANIZATION – FINAL PHASE

# FIRE PREVENTION STAFFING

- Background
- Objective
- Current and Proposed Structure
- Efficiencies
- Costing Analysis
- Recommendation



# BACKGROUND

**Dr. John Kulluk retired in June 2011**

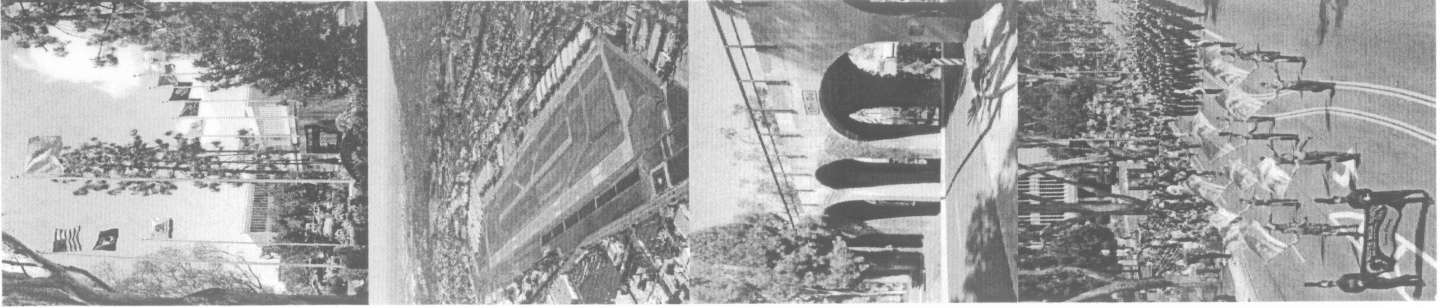
- Position vacant with temporary coverage pending reorg

## **Hazardous Materials Analyst and HazMat Specialist**

- Certified Unified Program Agency (CUPA) Oversight
- Underground Storage Tank (UST) Inspections
- Aboveground Storage Tank (AST) Inspections
- Hazardous Materials Disclosure Program
- California Accidental Release Prevention Program (CalARP)

## **Senior Fire Prevention Specialist and Fire Prevention Specialist**

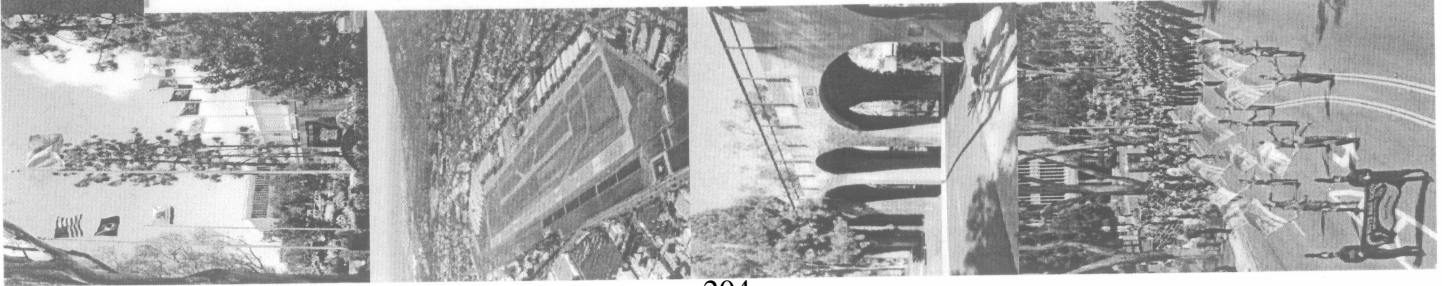
- Fire Prevention and Life Safety Inspections
- Fire Public Education
- National Pollutant Discharge Elimination System (NPDES)
- Plan Check/Business Plan Review
- City Hazardous Waste Oversight

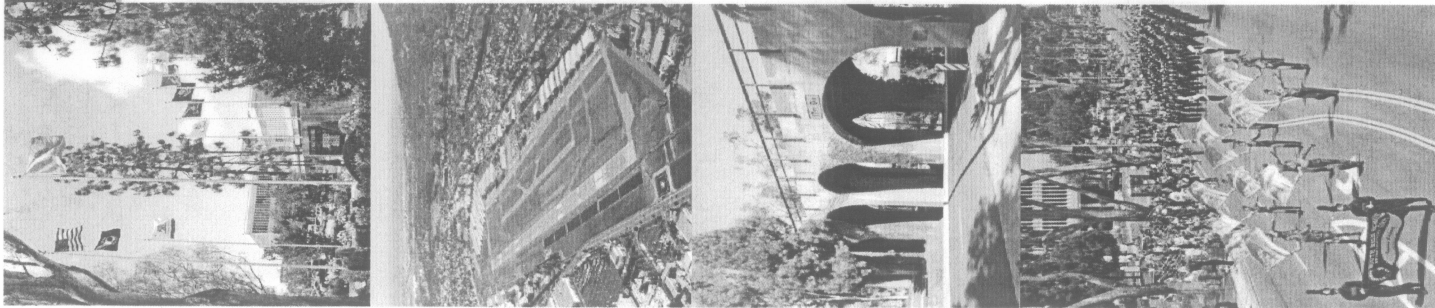




# OBJECTIVE

- Consolidate Job Specification
  - Expanded position scope
  - Provide upward mobility to employees
1. Hazardous Materials Analyst - Senior Fire Prevention Specialist
    - Direction and oversight for Hazardous Materials Disclosure Program and California Accidental Release Prevention Program (CalARP).
  2. Hazardous Materials Specialist - Fire Prevention Specialist
    - Underground Storage Tanks and Above ground Storage Tanks Program





# Proposed Fire Prevention

Fire Marshal

Fire Prevention Manager

Senior Fire Prevention Specialist

Fire Plan Review

Hazardous Materials

Fire Prevention Specialist

NPDES

Hazardous  
Waste  
Program

UST & AST  
Inspections

Public  
Education

Fire Prevention  
Inspections

# EFFICIENCIES

## OPERATIONAL

### 1. Senior Fire Prevention Specialist

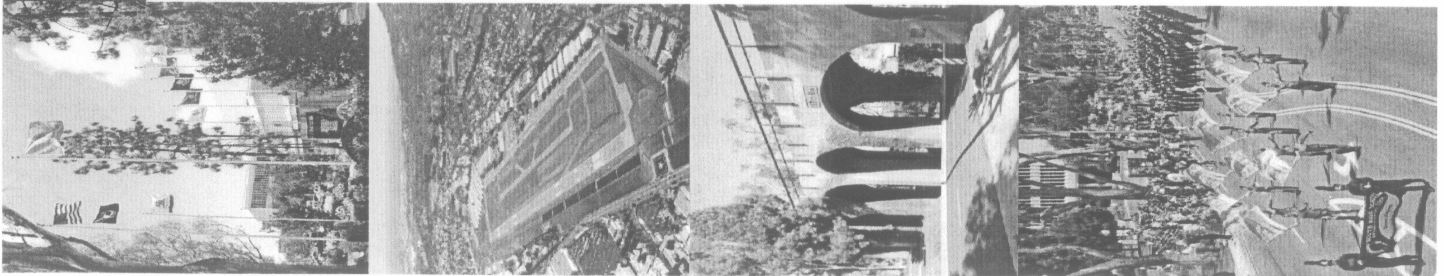
- Focus on technical aspects of Fire Prevention and Hazardous Materials

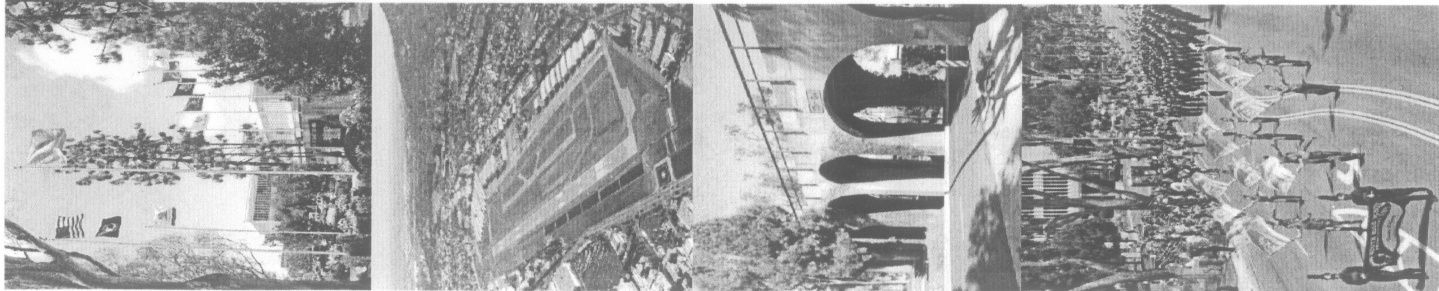
### 2. Fire Prevention Specialist

- Conduct Underground Storage Tank (UST) & Aboveground Storage Tank (AST) Inspections

## ORGANIZATIONAL DEVELOPMENT

3. Broadening the job specification will allow for lateral opportunities for growth
4. Fire Prevention Specialist will have a career path
5. Provides cross training opportunities to allow flexibility in staffing





# SUMMARY OF PAY

- Existing Salary Grids

| Grid                        | 1     | 2     | 3     | 4     | 5     | 6     |
|-----------------------------|-------|-------|-------|-------|-------|-------|
| Sr. Fire Prevention Officer | 37.34 | 39.19 | 41.17 | 43.23 | 45.38 |       |
| *Fire Prevention Officer    | 30.71 | 32.04 | 33.83 | 35.55 | 36.42 | 37.34 |

\* Certification Required: Underground Storage Tank Inspections

| Grid                           | 1     | 2     | 3     | 4     | 5     |
|--------------------------------|-------|-------|-------|-------|-------|
| Hazardous Materials Analyst    | 40.69 | 42.57 | 44.66 | 46.87 | 49.23 |
| Hazardous Materials Specialist | 30.33 | 31.87 | 33.46 | 35.15 | 36.92 |



# PACKAGE OVERVIEW

| Job Title | Top Step | Premiums<br>(Based on 2012-<br>2013 Adopted<br>Comp Report) | Total<br>Comp.<br>Rate | Benefit Factor<br>(Based on<br>2012-2013<br>Comp Report) | Total<br>Hourly<br>Cost | Annual Cost |
|-----------|----------|---|------------------------|--|-------------------------|-------------|
|-----------|----------|---|------------------------|--|-------------------------|-------------|

## Add

|                                |       |      |       |      |       |                      |
|--------------------------------|-------|------|-------|------|-------|----------------------|
| Fire Prevention Specialist     | 37.34 | 1.90 | 39.24 | 1.55 | 60.94 | 126,755.20           |
| Sr. Fire Prevention Specialist | 45.38 | 5.45 | 50.83 | 1.54 | 78.08 | 162,406.40           |
| <b>Total</b>                   |       |      |       |      |       | <b>\$ 289,161.60</b> |

## Delete

|                                |       |       |       |      |       |                     |
|--------------------------------|-------|-------|-------|------|-------|---------------------|
| Hazardous Materials Analyst    | 49.23 | ----- | 49.23 | 1.53 | 75.32 | 156,665.60          |
| Hazardous Materials Specialist | 36.92 | 5.19  | 42.11 | 1.55 | 65.40 | 136,032.00          |
| <b>Total</b>                   |       |       |       |      |       | <b>\$292,697.60</b> |

• **Net Savings of \$3,536.66**

City Council Finance and Governmental  
Operations Committee  
City Hall  
Torrance, California

Members of the Committee:

**SUBJECT: General Services – Addition of Lead Airport Worker**

### **RECOMMENDATION**

Recommendation of the City Manager and the General Services Director that the Council Finance and Governmental Operations Committee approve the following staffing changes:

- a) Add 1.0 Lead Airport Worker

### **Funding**

Funding of \$61,500 is available in the Airport Aeronautical Fund Balance.

New Position Cost ----- \$93,500

- Overtime Reduction -- \$32,000
- Total Annual Cost ----- \$61,500

### **BACKGROUND AND ANALYSIS**

The current Airport organizational structure has been in place since 2009 due to reorganization as a result of budget reductions and a plan to more efficiently operate the Airport. As a result of the reorganization, 2.0 Airport Workers were transferred from the General Services Department to the Public Works Department. Also, as part of the reorganization in 2009, the Airport Operations Supervisor position was deleted. Although the position was deleted, the Airport Operations Supervisor continued working with one-time funding to allow for anticipated retirement. The current Airport Operations Supervisor has announced his intention to retire in February 2014. The General Services Department recommends the creation of a Lead Airport Worker position to address shift coverage issues as a result of the reorganization and with 4 years of reliable operational data.

The General Services responsibility includes Operations and Administration of the Airport, which includes:

- First response to aircraft incidents
- Maintenance of aeronautical equipment such as airfield lighting and signage
- Oversight and implementation of Federal and State requirements
- Administering Hangar and Tie Down agreements
- Facility maintenance and policy enforcement

### **OPERATIONS**

- Staffing includes 4.0 full time Airport Workers and 1.0 full time Airport Operations Supervisor (one time funded). The Airport Worker staff fulfill a 9/80 work schedule, yet overlap so that there is an Airport Worker on duty 7 days/week, 365 days/year. The Airport Operations

Supervisor maintains a standard 9/80 work schedule. The Airport Operations Supervisor reports to the Facilities Operations Manager.

## ADMINISTRATION

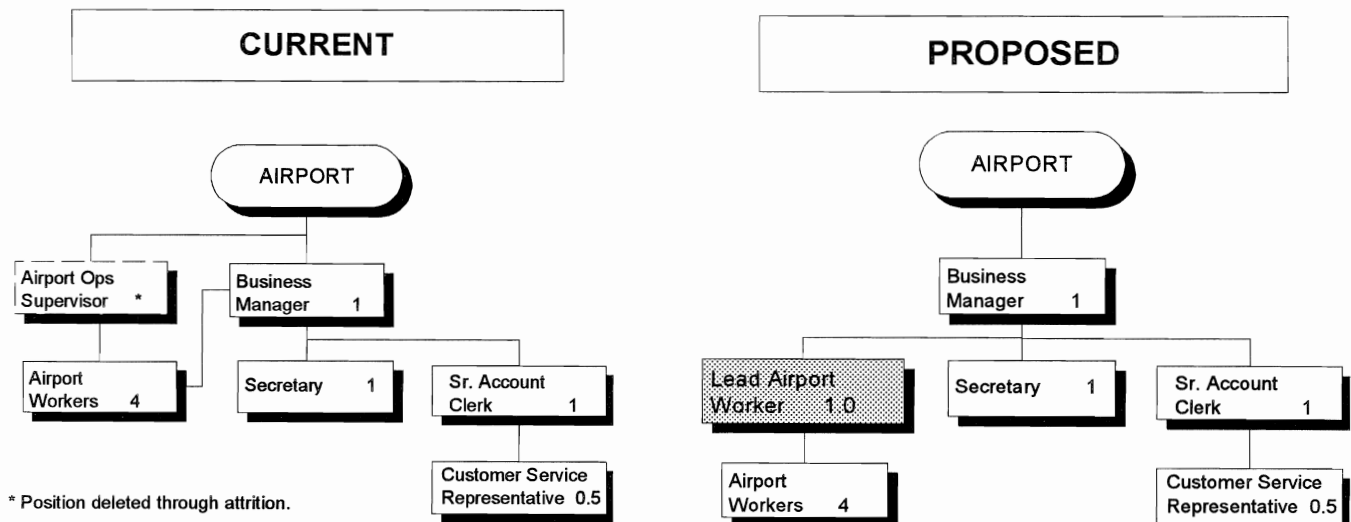
- Staffing includes 1.0 full time Business Manager, who oversees 1.0 full time Senior Account Clerk, 1.0 Secretary, and .5 Customer Service Representative. The Business Manager reports to the Facilities Operations Manager.

Over the last four years, staff has monitored the current organizational structure of the Airport and has determined that there is a need to add an additional position to address direct oversight and provide shift coverage. The addition of a Lead Airport Worker position will provide needed staffing support to address current operational demands. There have been frequent instances where the current allotment of Airport Workers was not sufficient to cover the duty shift, which is staffed from 5am-10pm daily, with no exceptions. The current Airport Workers often incur many overtime hours, which has been increasingly difficult for them over the years while also consistently exceeding the annual budget for overtime hours.

In cases where the Airport Workers could not work the shift due to sick or vacation time, the Airport Operations Supervisor has covered these shifts, as there has been no other option. With the pending retirement of the incumbent in this position, it was determined that another Airport Worker was needed to cover the duty shifts. While the Lead Airport Worker would not replace the Operations Supervisor, it is anticipated that this position will provide front line guidance in the field in case of aircraft incidents, pilot concerns, or everyday airfield issues. The lead position will also create professional development opportunities for the Airport Workers and assist with the retention of specialized skill employees.

The Lead Airport Worker would be a working position, with a regular shift schedule. It is envisioned that the position would perform all of the duties of the Airport Worker, while also providing a leadership role among the staff. Examples include prioritizing and assigning work among the other Airport Workers, assisting in inspecting and evaluating the Airport grounds, equipment and facilities, and enforcing all rules and regulations.

All Airport Workers, including the Lead Airport Worker will report to the Airport Business Manager. The current and proposed Airport Division organization structure is shown below:



| Proposed Ranges                | Steps |       |       |       |       |       |       |
|--------------------------------|-------|-------|-------|-------|-------|-------|-------|
|                                | 1     | 2     | 3     | 4     | 5     | 6     | 7     |
| Airport Worker (per hour)      | 18.04 | 18.94 | 19.90 | 20.89 | 21.93 | 23.02 | 24.17 |
| Lead Airport Worker (per hour) | 25.38 | 26.65 | 27.98 | 29.38 |       |       |       |

### Conclusion

Staff has meet and conferred with TME-AFSCME to establish the pay range for the newly created position. Upon approval, it is anticipated that the Lead Airport Worker will be a promotional position within the City. There are qualified employees within the current Airport staff who will most likely fill the position based on their airfield knowledge and experience. Lastly, the final Airport Worker position would then be filled, bringing the total to 4.0 full time employees (FTE) under the Airport Worker classification and 1.0 Lead Airport Worker. The funding for the Lead Airport Worker position will be offset by overtime reduction totaling \$32,000 per year.

### RECOMMENDATION

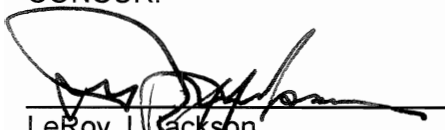
The City Manager and the General Services Director recommend the approval of adding a 1.0 Lead Airport Worker to the General Services Department.

Respectfully submitted,

LeROY J. JACKSON  
CITY MANAGER

By Sheryl Ballew  
Sheryl Ballew, General Services Director

CONCUR:

  
LeRoy J. Jackson  
City Manager



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City Council Finance and Governmental  
Operations Committee  
City Hall  
Torrance, California

Members of the Committee:

**SUBJECT: General Service and Police – Organizational Realignment: Senior Business Manager**

### **RECOMMENDATION**

Recommendation of the General Services Director and the Police Chief that the Council Finance and Governmental Operations Committee approve the following staffing changes:

- a) Reallocate 1.0 Business Manager to Senior Business Manager in the General Services Department
- b) Reallocate 1.0 Business Manager to Senior Business Manager in the Police Department

### **Funding**

Funding is available in the General Services and Police Department Operating Budgets. The difference in each position is \$22,500 per year. Business Manager and Senior Business Manager are currently combined as one position, with only Senior Business Manager eligible for the top 4 steps in the pay range. An upgrade of the current incumbent Business Managers to Senior Business Managers can be accommodated within the current General Services and Police Department budgets. Staff will also create a separate position description to distinguish the Senior Business Manager position from the Business Manager position.

### **POSITION OVERVIEW**

Current pay range for combined Business Manager and Senior Business Manager:

| Class Title       | Steps   |         |         |         |         |         |         |
|-------------------|---------|---------|---------|---------|---------|---------|---------|
|                   | 1       | 2       | 3       | 4       | 5       | 6       | 7       |
| Business Manager* | \$32.79 | \$34.52 | \$36.31 | \$38.13 | \$40.03 | \$42.03 | \$44.13 |

*\* For Business Manager, only those employees assigned to Transit, Community Services, Cultural Arts Center, or Fire shall be designated as Senior Business Manager with the salary range beginning at Step 4.*

Proposed pay range for individual positions:

| Class Title          | Steps   |         |         |         |
|----------------------|---------|---------|---------|---------|
|                      | 1       | 2       | 3       | 4       |
| Business Manager     | \$32.79 | \$34.52 | \$36.31 |         |
| Sr. Business Manager | \$38.13 | \$40.03 | \$42.03 | \$44.13 |

## **GENERAL SERVICES DEPARTMENT: BACKGROUND AND ANALYSIS**

With the creation of a Facility Services Division within the General Services Department in 2000 there have been numerous changes with the department in both span of work and the increasing number of construction, repair, maintenance and service contracts projects under the Department's responsibility. The work load since the Divisions inception in 2000 has increased from 3-5 projects annually to 30 to 40 dependent on the year.

In 2001 a Business Manager position was created with responsibilities for preparation of contract documents, contract advertisement, bidding, bill review and payment, and project closeout. Subsequently, with the steady increase in the number of projects to be completed, a Senior Building Inspector was assigned to the Department to act as an onsite project manager to monitor and document on-site work beginning in 2003. In 2005, a Building Maintenance Supervisor was relocated to solely supervise service and repair contracts including roofs, painting, fire alarms, pest control, abatement, and informal repair contracts under \$40,000. With the substantial increase in workload the level and scope of responsibilities of the Business Manager has steadily increased.

While the Facility Services Manager oversees both in-house maintenance and contracting activities, the Business Manager works only on contract activities. With the increase in number of projects now being completed, there is a need for the Business Manager to assume added responsibilities in contract management within the Department. Increasing the role of the incumbent to Senior Business Manager will spread the responsibilities of the Division and improve the support to both contract activities and in-house maintenance.

The value of contracts managed within the Division, with the inclusion of larger construction and repair FEAP projects, service contracts, and informal maintenance and repair work, can exceed \$5 million annually. The number of contracts number ranges between 30 to 50 a year. The Senior Business Manager will assist in the management and coordination of in-house staff for specification preparation and review, project inspection and all other aspects for the execution of these contracts. Included in these numbers, the position will also oversee and manage smaller contracts for maintenance of City facilities via in-house forces and informal contracts. These include building maintenance, HVAC and electrical functions as wells as service contracts for pest control, elevators, fire alarms and sprinklers, and graffiti abatement. The numbers and dollar magnitude of these smaller projects vary from 20-30 each year with total costs ranging from \$400,000 to \$600,000.

Organizationally, the Senior Business Manager position will remain in the Facility Services Division, however, major responsibility will be expanded. The Senior Business Manager expanded responsibilities will include the following functions:

- Management of various contractors, outside inspectors, and vendors associated with contract accomplishment.
- Work closely with other City staff, including customers, other supporting departments and staff impacted in project accomplishment.
- Coordinate the Building Maintenance Supervisor, Senior Building Inspector for the accomplishment of administration of the contractors, outside inspectors, and vendors associated with contract accomplishment. Direct design and other engineering service contracts
- Monitor Division construction project and FEAP budgets
- Quarterly review of contract performance
- Oversee Elevator and Graffiti Abatement contracts
- Assisting in the selection of professional engineer and architect design staff via existing City procedures and oversight of the same.

- Interpretation of contract rules and requirements to ensure the contractor accurately completes work as specified, on time and within approved budgets.
- Work with City Attorney staff on enforcement of contract language on non-compliant contractors/contractor work.
- Assist in management of contract change orders
- Lead bi-weekly project status meetings
- Manage development of project specifications
- Council agenda item preparation and presentation
- Act as Division Manager in the Managers absence
- Direct the Division Secretary
- Span of control: 2 ½ permanent employees and multiple contractors
- Span of influence: All City departments serviced, supporting or impacted by contract activities.

### **POLICE DEPARTMENT: BACKGROUND AND ANALYSIS**

Since the retirement of the Deputy Chief in March of 2013, and the elimination of a Captain's position due to budget reductions in 2012, the Police Department has faced several organizational challenges. The collective loss of decades of operational knowledge and experience, specifically related to the research and budget sections of the Research and Training Division, required an organizational realignment to account for the loss. Newly promoted Police managers and executives will need time to develop into their respective new roles. During this transitional period, operational continuity and productivity must be maintained. Measures are being taken to facilitate the transition and to minimize potential impacts on Department operations.

Among these measures, Command responsibility for the various Bureaus has been realigned. Patrol Bureau, Special Operations Bureau, and Services Bureau will be led by full-time Bureau Commanders with the rank of Captain. The Administrative Bureau will not have its own Captain, but will be under the command of the Deputy Chief since the Department's administrative and fiscal matters are within the Deputy Chief's span of control.

With respect to the Administrative Bureau, retirements of senior personnel have caused the Department to cross a critical threshold. Due to the turnover of tenured Command staff members; there is a need for professionals with knowledge and experience dealing with the Department budget. Senior managers need time to develop an understanding of the budget cycle, the various sources of funds and their respective uses, or the unique fiscal business model as it is administered in a Police Department. With the exception of one Lieutenant who has been reassigned to the Personnel Division to replace newly promoted Captain, all of the personnel who managed the division responsible for the Department's budget have since retired.

With the Administrative Bureau under the Deputy Chief's command, the Deputy Chief will rely on the proposed Senior Business Manager to manage the Department's fiscal affairs and be the primary liaison with the Finance Department. The Police Chief is recommends that the current Business Manager position be upgraded to Senior Business Manager to account for the expanded role in the Department. Organizationally, the Senior Business Manager position will remain in the Research and Training Division, major responsibility will be expanded. The Senior Business Manager will work directly with Command Staff on Bureau and Division budgets. The individual will assist with Department-wide resource allocation, project budgeting, and other fiscal matters. Additionally, the Senior Business Manager will make recommendations and provide guidance on the Department's business practices and how we interface with the City's business operations. The Department will

rely on the Senior Business Manager to provide hands on budget and grant management training to other executives.

Other Southern California police departments have advancement opportunities for civilian professionals, including command staff positions that do not currently exist in Torrance. Upgrading the Business Manager position to Senior Business Manager will narrow that gap, and ensure continuity during this transition in senior management. Major responsibilities for the proposed Senior Business Manager position include:

- Administers the City's single-largest department budget, representing 40% of the General Fund. (Police \$68 million)
- Also administers millions of dollars in asset forfeiture, grants, and other funds.
- Manages the Police Department's fiscal affairs and is its primary liaison with the Finance Department.
- Advises Chief of Police and Command Staff on all fiscal matters.
- Works directly with Police executives and managers on Bureau and Division budgets.
- Assists with Department-wide resource allocation, project budgeting, and other fiscal matters.
- Makes recommendations and provides guidance on the Police Department's business practices and how the Department interfaces with the City's business operations.
- Is the Police Department's lead contact for the DAFC redevelopment project, the Torrance Transit Center, and other projects.
- Substitutes for the Division manager at the Chief's weekly briefings.
- Span of control: 4 full-time, permanent employees and 3 volunteers.
- Span of influence: More than 30 Managers and Supervisors assigned to 4 Bureaus and 10 Divisions.

## **RECOMMENDATION**

The City Manager, General Services Director and the Police Chief recommend the approval of the proposed reallocation of the Business Manager position to Senior Business Manager.

Respectfully submitted,

LeROY J. JACKSON  
CITY MANAGER

By Sheryl Ballew  
Sheryl Ballew, General Services Director

By John Neu  
John Neu, Police Chief

CONCUR:

LeRoy J. Jackson  
LeRoy J. Jackson  
City Manager



November 19, 2013

COMMITTEE MEETING  
November 19, 2013

Honorable Chair and Members  
of the Finance & Governmental Operations Committee  
City Hall  
Torrance, California

The Treasurer's Office and the Investment Advisory Committee have set out to develop and implement investment procedures that insure the City's investment objectives of a high degree of asset safety, adequate liquidity to meet operating and capital expenditure needs, and a reasonable return of the City's investment assets given the City's foremost goals of safety and liquidity.

### **Investment Summary**

As of September 30, 2013 total Investment Portfolio or Pooled Funds were \$149.9 million.

As of September 30, 2013 the total Restricted Funds were \$184.3 million made up of the following categories:

- |  |                  |
|--|------------------|
| 1) Debt Issue Proceed                          | \$ 9.2 million   |
| 2) Deferred Compensation Plan                  |                  |
| a) 457   | \$ 153.3 million |
| b) 401(a)                                      | \$ 9.5 million   |
| 3) Retirement Health Savings Plan              | \$ 3.4 million   |
| 4) Public Agency Retirement System Plan (PARS) | \$ 8.9 million   |

The pooled funds consist of surplus funds invested and managed directly by the City Treasurer. To date the fund has generated year-to-date interest earnings of \$456 thousand and the effective rate of return equaled 1.25%.

Restricted funds are made up of the Debt Issue proceeds, Deferred Compensation funds, Retirement Health Savings funds and Public Agency Retirement System funds which are invested accordingly:

- 1) Debt issue proceeds are invested through a trustee appointed under the Debt Trust Indenture. The funds are invested at the direction of the City Treasurer.
- 2) Deferred Compensation fund is managed by a third party administrator - Great West Life. Investment options made available to the participants are selected and approved by the Deferred Compensation Committee. The fund is a self-

directed program. Participants have the ability to direct their contributions among several different investment options.

- 3) The Retirement Health Savings Plan is managed by a third party administrator – ICMA Retirement. Investment Options are made available to the participants and are selected by ICMA Retirement. Participants can direct their contributions among several different investment options.
- 4) The Public Agency Retirement System Plan is a 401(a) tax-qualified multiple agency trust. Union Bank is the Trustee for the trust and invests the plan assets in accordance with the investment strategy selected by the City of Torrance.

**NOTE:** The Deferred Compensation Plans, Retirement Health Savings Plan and the Public Agency Retirement Service Plan are held in trust for the benefit of the participant or their beneficiaries and are not assets of the City of Torrance.

### **Investment Forecast**

The Federal Reserve Board sets the nation's monetary policy and as a result affects interest rates across the yield curve. The Federal Reserve's two mandates are unemployment reduction and inflation control. Although we have seen continuous economic growth, it is still perceived as sluggish with GDP growth trending a little over 2% for the sixteen preceding periods. Unemployment has not decreased as expected and thus policy has remained unchanged. During this quarter the Federal Reserve discussed the unwinding of Quantitative Easing (QE). The Federal Reserve's "Tapering Talks" caused a jolt through the market. Longer term interest rates experienced a 100+basis point increase. Although the long term rates increased this was short lived. This event did reveal what is to come once the Federal Reserve starts to increase rates when the employment mandate is reached. It is anticipated that the Federal Reserve will not make any policy changes until sometime 2014.

### **GASB 31 Impacts on Investments**

GASB 31 took effect June 1997. The intent of GASB 31 is to bring to light potential liquidity problems by requiring municipalities to mark to market their securities with a maturity greater than one year. This paper gain or loss must be booked against investment earnings at year-end.

One way to avoid the gain/loss issue is to limit all purchases to maturities of less than one year. This condition would then preclude a market valuation and allow investments to be carried on a book value basis. This situation could reduce earnings potential in the loss of yield that a security with a longer term would usually offer.

Within our investment policy we adhere to a buy and hold philosophy. Therefore, our current strategy will not change in light of GASB 31. We will continue to invest the



portfolio out along the yield curve. At the same time we keep enough liquidity to meet current and future obligations.

At the present time the monthly investment report tracks all securities by listing the face value, book value and market value. The portfolio paper gain or loss is the difference between book and market value. The unrealized gain/loss is noted monthly even though it is not physically applied to earnings until year-end.

### **Investment Strategy**

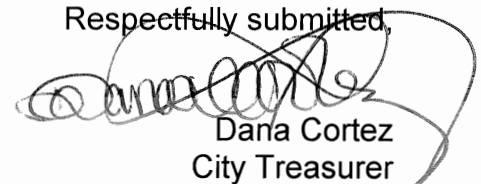
During the first quarter of this fiscal year rates have experienced movement due to anticipated tapering of the Federal Reserve and the governmental budget impasse. The yield curve spiked and then returned to its levels prior to tapering policy discussions. Our current strategy is to make purchases specifically matching maturities with cash flow needs. Our intent is to look for opportunities throughout the various investment sectors and invest when possible always making our paramount focus the preservation of principal.

To be consistent with the City's objectives of high degree of asset safety, all investments will be invested in high quality rated instruments or those guaranteed by the "full faith and credit" of the government.

### **Recommendation**

Accept and file the 1<sup>st</sup> Quarter Report.

Respectfully submitted,



Dana Cortez  
City Treasurer

NOTED:



LeRoy J. Jackson  
Investment Committee Member

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